

Town of  
WILLIAMSBURG  
Massachusetts



ANNUAL REPORT  
1994



The 1994 Williamsburg Town Report pays tribute to the many "**VOLUNTEERS**" who conduct the business of the Town with great efficiency, professionalism, and dedication. It is difficult to measure the extent of their influence and service to our community. These are people of many talents, unpretentious, kind, and courteous.

With a feeling of deep gratitude and respect, the Town of Williamsburg extends their appreciation to these conscientious citizens and dedicated public servants.



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**TOWN OF WILLIAMSBURG**

**INCORPORATED 1771**

**OFFICERS 1994**

**SELECTMEN**

**KATHRYN WARNER, CHAIRMAN  
JEFFREY S. CIUFFREDA, CLERK  
FREDERICK GOODHUE**

**REPRESENTATIVE IN THE GENERAL COURT  
STEPHEN KULIK, WORTHINGTON**

**SENATOR (FRANKLIN & HAMPSHIRE DISTRICTS)  
STANLEY ROSENBERG, AMHERST**

**CONGRESSMAN  
JOHN W. OLVER, AMHERST**

**U.S. SENATOR  
EDWARD M KENNEDY, BOSTON  
JOHN F. KERRY, BOSTON**

**GOVERNOR, COMMONWEALTH OF MASSACHUSETTS  
WILLIAM WELD**

TOWN OFFICE  
141 MAIN STREET, HAYDENVILLE  
(413) 268-8400

THE TOWN COLLECTOR; TOWN CLERK ; AND TOWN SECRETARY ARE AVAILABLE TO THE PUBLIC 30 HOURS EACH WEEK FROM 8:30AM TO 4PM MONDAY THROUGH THURSDAY

THE TOWN OFFICES ARE CLOSED TO THE PUBLIC ON FRIDAY

HIGHWAY DEPARTMENT - 24 MAIN STREET, WILLIAMSBURG  
ROGER BISBEE, HIGHWAY SUPERINTENDENT (413) 268-8405  
HOURS- MONDAY THROUGH FRIDAY - 7AM TO 3:30PM

POLICE DEPARTMENT - 141 MAIN STREET, HAYDENVILLE  
ERNEST HENDRICKS, CHIEF, HOLD HOURS 6PM TO 8PM MONDAYS  
SECRETARY, ROWENA GOLASH, AVAILABLE MON-FRI 9AM TO 12:45PM  
(413) 268-8219

REGIONAL SENIOR CENTER - 141 MAIN STREET, HAYDENVILLE  
PAUL CHEDA, DIRECTOR, HOURS 9AM TO 2PM MON-FRI (413) 268-8407

REGIONAL MEAL SITE - 141 MAIN STREET, HAYDENVILLE  
EMMA HALL, DIRECTOR, HOURS 9AM TO 1PM MON - FRI (413) 268-9326

HEALTH AGENT-BOARD OF HEALTH - MAXINE SCHMIDT  
WEDNESDAY (413) 268-8404

HILLTOWN RESOURCE MANAGEMENT COOPERATIVE  
ERIC WEISS, COORDINATOR, (423) 268-3845

#### BOARD MEETINGS

APPEALS BOARD.....AS NECESSARY  
ASSESSORS.....TUESDAYS 10-11:30AM AND 7:30PM  
BRASSWORKS COMMITTEE.. ..SECOND WEDNESDAY MONTH AT 7:30PM  
CONSERVATION COMMISSION.....SECOND THURSDAY MONTH AT 7:30PM  
COUNCIL ON AGING.....THIRD WEDNESDAY MONTH AT 12:45PM  
FINANCE COMMITTEE.....AS NECESSARY  
HEALTH BOARD.....SECOND AND FOURTH WEDNESDAYS AT 7:30PM  
LOCAL SCHOOL COMMITTEE.....FIRST WEDNESDAY AT 7:30PM  
PLANNING BOARD.....FIRST AND THIRD MONDAY AT 7PM  
RECREATION COMMISSION.....FIRST MONDAY AT 8PM  
SELECTMEN.....EVERY OTHER MONDAY AT 7PM  
TRUST FUND COMMISSION.....SECOND AND FOURTH TUESDAY AT 7PM  
WATER/SEWER COMMISSION.....SECOND AND FOURTH TUESDAY AT 7PM

## ANNUAL REPORT OF THE BOARD OF APPEALS

The Board acted on seven petitions in 1994 as follows:

- 2/22/94 Denied a variance to John Mathers, 74 Nash Hill Road, Williamsburg, to place a mobile home on his property.
- 5/25/94 Withdrawn without prejudice, an application of Victor V. Zononi, 28 Goshen Road, Williamsburg, to operate a second-hand antique shop from his home.
- 6/6/94 Denied a variance to Richard I. Hillenbrand, 4 Hillenbrand Road, Williamsburg, to build on an undersized lot.
- 6/14/94 Denied a special permit to Rizos Enterprises, d/b/a Red Rock Pizza, 49 Main Street, Williamsburg, for an oversized sign.
- 9/13/94 Granted a variance to William Graham, 36 North Farms Road, Haydenville, for a second principal structure on a building lot.
- 10/17/94 Granted a variance to Robert Blair Skinner, d/b/a Blair's Restaurant, 147 Main Street, Haydenville, to hang a sign over a public way.
- 11/31/94 Denied a special permit to Linda Pierce and Martha Moran of Williamsburg, to place an oversized sign on Main Street in Williamsburg.

RESPECTFULLY SUBMITTED,

RALMON BLACK, CHAIRMAN



## ANNUAL REPORT OF THE BOARD OF ASSESSORS

Fiscal 1995 was a trying year for the Board of Assessors. Midway through the Revaluation process, the Department of Revenue added many additional items to supply as part of the Revaluation. The additional effort caused the Revaluation to extend well beyond the schedule the Assessors had developed.

Due to the amount of data now needed for a Revaluation, the board of Assessors will have to hire professional assistance for the Fiscal 1998 Revaluation.

The number of building permits grows annually, increasing the annual workload. In addition, the requests for information by private appraisers has been very heavy, due to the refinancing during the low interest rates.

### FISCAL 1995 TAX RATE FIGURES

Total Appropriations	\$ 2,594,917.92
Cherry Sheet Offsets	\$ 27,241.00
Overlay Deficits	\$ -0-
Reserve Deficits	\$ -0-
State and County Tax	\$ 20,195.00
Overlay	\$ 44,932.31

TOTAL AMOUNT TO BE RAISED	<u>\$ 3,228,477.02</u>
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Estimated State Receipts	\$ 559,211.00
Estimated Local Receipts	\$ 232,350.00
Free Cash	\$ 82,357.00
Other Available Funds	\$ 51,609.00
Free Cash to reduce the Tax Rate	\$ 175,617.00

TOTAL ESTIMATED RECEIPTS & AVAILABLE FUNDS	<u>\$ 1,369,987.00</u>
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TOTAL TO BE RAISED BY TAXATION	\$ 1,858,490.02
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### VALUATION

Real Estate	\$ 132,541,100.	\$ 1,827,741.77
Personal Property	\$ 2,229,750.	\$ 30,748.25
TOTAL	\$ 134,770,850.	\$ 1,858,490.02

TAX RATE \$ 13.79 PER \$ 1,000. of valuation

RESPECTFULLY SUBMITTED,

HENRY J. WARNER, CHAIRMAN

## ANNUAL REPORT OF THE BUILDING INSPECTOR

A total of 132 Building Permits were issued in calendar 1994, with a value of \$ 2,715,916. These permits generated revenue of \$ 11,612.63 to the Town.

### PERMITS WERE ISSUED FOR THE FOLLOWING

VALUE	DESCRIPTION
\$ 1,565,000.	12 Single Family Dwellings
\$ 82,000.	1 Duplex Dwelling
\$ 3,730.	Fences and Signs
\$ 75,000.	Multi-Market Radio Tower with commercial building
\$ 59,247.	Small Cities Block Grant Renovations
\$ 8,580.	Woodstoves or fireplaces
\$ 74,950.	Garages and sheds
\$ 25,565.	Accessibility ramps
\$ 12,599.	Swimming pools/decks
\$ 13,400.	Chimneys
\$ 87,445.	Porches/Decks/Gazebo
\$ 100,000.	Salt Shed with Mass Highway Grant
\$ 6,000.	Pottery Shop
\$ 2,000.	Demolition
\$ 7,703.	Accessible Bathroom Dunphy School
\$ 8,300.	Greenhouses
\$ 463,897.	Miscellaneous renovations
\$ 2,500.	Concrete pad at Transfer Station
\$ 118,000.	Additions

RESPECTFULLY SUBMITTED

JIM LAWRENCE

INSPECTOR OF BUILDINGS/ZONING ENFORCEMENT OFFICER

# ANNUAL REPORT OF THE TOWN CLERK

1994 ELECTED OFFICIALS TERM EXPIRATION

## SELECTMEN

KATHRYN WARNER.CHAIRMAN	3 years	1995	[268-8400]
JEFFREY S. CIUFFREDA	3 years	1996	[268-7919]
FREDERICK GOODHUE	3 years	1997	[268-7467]

## COUNTY COMMISSIONER

EILEEN STEWART	2 years	1996	[268-3525]
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## TOWN CLERK

KATHRYN WARNER	1 year	1995	[268-8400]
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## TREASURER

STEPHEN SNOW	1 year	1995	[268-8402]
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## ASSESSORS

MARJORIE DUNPHY	3 years	1995	
HENRY J. WARNER.CHAIRMAN	3 years	1996	[268-8403]
ROBERT J. McQUESTON	3 years	1997	

## ELECTOR-OLIVER SMITH WILL

DENNIS DUFRESNE	1 year	1995	[268-7118]
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## LOCAL SCHOOL COMMITTEE

JOHN POHANKA	3 years	1995	[268-7907]
GEORGE FLEISCHNER	3 years	1995	[268-9455]
STEVEN CLARK	3 years	1995	[268-3510]
MARY GREYSON PANNILL	3 years	1996	[268-7182]
SALLY GULMI(CHAIRMAN)	3 years	1997	[268-7623]

## REGIONAL SCHOOL COMMITTEE

CATHY REID	3 years	1995	[268-7047]
DEBORAH NISWONGER(CHAIR)	3 years	1996	[268-3607]
GEORGE FLECK	3 years	1997	[268-7956]

## BOARD OF HEALTH (HEALTH AGENT MAXINE SCHMIDT-268-8404)

DONNA GIBSON	3 years	1995	[268-7421]
DONALD LAWTON	3 years	1996	[268-7487]
MARION HOAR(CHAIRMAN)	3 years	1997	[268-7898]

# CONSTABLES

EDWARD J. CROTTY	3 years	1995	[268-7921]
ERNEST HENDRICKS	3 years	1996	[268-3134]

# WATER/SEWER COMMISSION

DAVID HASKELL	3 years	1995	[268-3631]
HOWARD SANDERSON	3 years	1996	[268-7822]
DONALD OWENS	3 years	1996	[268-7661]
WALTER KELLOGG(CHAIR)	3 years	1997	[268-7579]
RICHARD L. CHILDS	3 years	1997	[268-7754]

# TRUSTEE HAYDENVILLE LIBRARY

MELODIE TEWHILL	3 years	1995	[268-7600]
DOROTHEA MOSHER	3 years	1996	[268-7723]
MARION LeBEAU	3 years	1997	[268-7749]

# RECREATION COMMISSION

DONALD DEXTRAZE	3 years	1995	[268-3245]
LINDA SALGUERO	3 years	1995	[268-7648]
MICHAEL SCHETZEL [moved]	3 years	1995	[ ]
CATHY BLACK	3 years	1996	[268-3167]
JACK MORSE, JR.	3 years	1997	[268-3523]

# MODERATOR

EILEEN STEWART	1 year	1995	[268-3525]
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# TRUST FUND COMMISSION

WILBUR LOOMIS	3 years	1995	[268-7582]
JEFFREY S. CIUFFREDA	3 years	1996	[268-7919]
HENRY J. WARNER,CHAIRMAN	3 years	1997	[268-7333]

# FINANCE COMMITTEE

DENISE BANISTER	3 years	1995	[268-7981]
*omitted from 1994 ballot-appointed to 1995 election and must (go on the 1995 ballot for a 2 year term ending 1997)			
KATHALEEN EMERSON,CHAIRMAN	3 years	1995	[268-3352]
STEPHEN SNOW	3 years	1995	[268-3529]
*resigned to take Treasurer's position)			
KIM BOAS	1 year	1995	[268-7449]
*appointed to fill out the term of Stephen Snow)			
(go on the 1995 ballot for a 1 year term ending 1995)			
LLOYD WARRINER	3 years	1995	[268-7462]
FREDERICK GOODHUE	3 years	1996	[268-7467]
*resigned to take Selectmen's position)			
ALBERT MOSHER, JR	1 year	1996	[268-7723]
*appointed to fill out the term of Fred Goodhue)			
(go on the 1995 ballot for a 1 year term ending 1996)			
CHARLES L. WARNER	3 years	1996	[268-7505]
WILLIAM SAYRE	3 years	1996	[268-7485]
EDWIN EVERETT	3 years	1997	[268-7733]
WILLIAM YORK. JR.	3 years	1997	[268-7020]

# ANNUAL REPORT OF THE TOWN CLERK

## 1994 APPOINTED OFFICIALS - TERM - EXPIRATION

### TOWN ACCOUNTANT

DAVID KIELSON	3 years	1997	[296-4327]
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### TOWN COLLECTOR

KATHARINE B. CURTIN	3 years	1995	[268-8401]
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### TOWN SECRETARY(appointed July 1 by Chairman Selectmen)

KATHRYN WARNER	1 year	1995	[268-8400]
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### BUILDING INSPECTOR

JAMES LAWRENCE	1 year	1995	[268-7099]
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### PLUMBING INSPECTOR

JIM GAGNE	1 year	1995	[634-2189]
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### WIRING INSPECTOR

PAUL LYONS	1 year	1995	[584-8248]
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### GAS INSPECTOR

DONALD LAWTON	1 year	1995	[268-7487]
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### SURVEYOR WOOD/LUMBER

WARREN E. WHITE	1 year	1995	[268-7714]
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### MEASURER GRAVEL/SOIL AND MANURE

WARREN E. WHITE	1 year	1995	[268-7714]
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### FIELD DRIVER

ROGER S. BISBEE	1 year	1995	[268-3225]
DONALD D. LAWTON	1 year	1995	[268-7487]

### REGISTRAR OF VOTERS

KATHRYN WARNER	1 year	1995	[268-8400]
(mandatory as Town Clerk)			
JEANNE HEMENWAY	4 years	1996	[268-7323]
CINDY FOSTER	4 years	1996	[268-7028]
CORA L. WARNER	4 year	1997	[268-7195]

# PLANNING BOARD

LAURENCE FLACCUS	5 years	1995 [268-7660]
ROBERTA MACLEOD, CHAIRMAN	5 years	1996 [268-7211]
JOSEPH NICASTRO [resigned]	5 years	1996 [268-3572]
[removed from Town]		
ROBIN GINGRAS *appointed to fill Nicastro term to 1996		
JOHN MERRITT	5 years	1997 [268-3866]
KEVIN WILSON [resigned]	5 years	1999 [268-7409]
JAMES LAWRENCE	5 years	1999 [268-3123]
CATHERINE SKIBA	5 years	1999 [268-7537]

## HIGHWAY SUPERINTENDENT

ROGER BISBEE	1 year	1995 [268-8405]
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## FIRE CHIEF/FOREST FIRE WARDEN

ROGER BISBEE	1 year	1995 [268-7233]
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## FENCE VIEWER

ROGER BISBEE	1 year	1995 [268-3225]
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## DIRECTOR CIVIL DEFENSE

ROGER BISBEE	1 year	1995 [268-3225]
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## TREE WARDEN/GYPSY MOTH SUPERINTENDENT

ROGER BISBEE	1 year	1995 [268-3225]
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## CONSERVATION COMMISSION

DAVID HASKELL, CHAIRMAN	3 years	1995 [268-3631]
MICHAEL DOWNEY	3 years	1995
DIANE MERRITT (ASSOC)	2 years	1996
WILBUR LOOMIS, (ASSOC)	3 years	1997
PETER SHUMWAY, JR	3 years	1997

## BOARD OF APPEALS

DAVID MATHERS (ASSOCIATE)	3 years	1994
STEVEN CLARK (ASSOCIATE)	3 years	1994
DENISE BANISTER	3 years	1995
MARJORIE DUNPHY	3 years	1995
RALMON BLACK, CHAIRMAN	3 years	1996 [268-7312]

## COUNCIL ON AGING

*VACANCY (ASSOCIATE)	1 year	1995
EMMA HALL (ASSOCIATE)	1 year	1995
ESTHER WARNER (ASSOCIATE)	1 year	1995
RICHARD WARREN (resigned)	3 years	1995
ATHENA WARREN *appointed to fill Warren term to 1995		
DOROTHY BEEBE [resigned]	3 years	1995



HAL WENTWORTH	*appointed to fill Beebe term to 1995	
KENNETH BEALS	3 years	1996
IRA GABRIELSON	3 years	1996
MICHAEL KNOX, CHAIRMAN	3 years	1996[268-8407]
NELLIE KAJKA	3 years	1996
ALBERT MOSHER	3 years	1997
DOROTHEA MOSHER	3 years	1997
JANET NURCZYK	3 years	1997

\*Associates are appointed by Council Members

PAUL CHEDA, DIRECTOR

268-8407

#### POLICE DEPARTMENT

ERNEST A. HENDRICKS(CHIEF)	1 year	1995
ROBERT C. JOYCE(SERGEANT)	1 year	1995
JOHN SVOBODA	1 year	1995
WARNER C. ROBINSON	1 year	1995
PATRICK ARCHBALD	1 year	1995
WILL GRAHAM	1 year	1995
RAY VANDOLOSKI	1 year	1995
CARL WARNER	1 year	1995

#### DOG CONTROL OFFICER

WILLIAM TURNER	1 year	1995
DEBRA TURNER (ASSISTANT)	1 year	1995

#### ANIMAL INSPECTOR (APPOINTED IN MARCH)

DEBRA TURNER	1 year	1996
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#### PARKING CLERK

KATHARINE B. CURTIN	1 year	1995
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#### HISTORICAL COMMISSION

JEANNE HEMENWAY	3 years	1995
MARGARET WAGGONER	3 years	1996
NORMAN GRAVES(ASSOCIATE)	3 years	1997
WENDY STAYMAN	3 years	1997

#### PVTA REPRESENTATIVE

JEFFREY CIUFFREDA	1 year	1995
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#### WHITING STREET FUND (appointed by Moderator)

JEANNE HEMENWAY	1 year	1994
A.G. CONE, JR.	1 year	1994
PETER CERRETA	1 year	1994

PIONEER VALLEY PLANNING COMMISSION

LAURENCE FLACCUS (ASSOCIATE)	1 year	1995
ROBERTA MACLEOD	1 year	1995

HILLTOWN RESOURCE MANAGEMENT COOPERATIVE

DONNA GIBSON	1 year	1995
MICHAEL GOLDMAN	1 year	1995

MATERIALS RECYCLING FACILITY ADVISORY BOARD

ERIC WEISS	1 year	1995
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HILLTOWN TRANSPORTATION COMMITTEE (APPOINTED BY COA)

HELEN KELLOGG	1 year	1995
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HAMPSHIRE COUNTY REGIONAL HOUSING AUTHORITY  
(THIS APPOINTMENT MADE BY HAMPSHIRE COUNTY COMMISSIONERS)

KENNETH BEALS	5 year	1998
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HILLTOWN COMMUNITY DEVELOPMENT CORPORATION ADVISORY COMMITTEE

PETER CERRETA	1 year	1994
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BRASSWORKS REUSE COMMITTEE

JEFFREY CIUFFREDA (Chair)	1 year	1995
LAURENCE FLACCUS	1 year	1995
LLOYD WARRINER	1 year	1995

ARTS COUNCIL

NEIL HAMMER (JAN 1991)	2 year	Jan 1995
ROBERT ANDERSON (JAN 1991)	2 year	Jan 1995
WILLIAM ROHAN (APR 1993)	2 year	Apr 1995
AMANDA EMERSON [NOV 1993]	2 year	Nov 1995
ANNE HAXO [JAN 1989]	2 year	Jan 1995
TAMARA HAMMER (SEPT 1992)	2 year	Sept 1996

VETERANS' AGENT (appointed July 1)

ALFRED G. CONE, JR.	1 year	1994
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PROCUREMENT OFFICER

KATHRYN WARNER	1 year	1994
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AMERICANS WITH DISABILITIES ACT COMMITTEE

ELIZABETH BELL	1 year	1995
VACANCY	1 year	1995
VACANCY	1 year	1995



TRUSTEE MEEKINS LIBRARY CORPORATION

JEAN YORK	3 years	1995
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PIONEER VALLEY REGION JOINT TRANSPORTATION COMMITTEE

ROGER BISBEE	1 year	1995
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HILLTOWN MUNICIPAL ADVISORY COMMITTEE

KATHRYN WARNER (SELECTMAN)	1 year	1994
EDWIN EVERETT (FINANCE)	1 year	1995
? (SCHOOL)	1 year	1995

WILLIAMSBURG FIREFIGHTERS

ROGER BISBEE, CHIEF (APPOINTED BY SELECTMEN)

MEMBERS (APPOINTED BY FIRE CHIEF)

DONALD LAWTON, DEPUTY CHIEF  
JEREMIAH PELKEY, DEPUTY CHIEF  
JAMES FERRON, CAPTAIN  
TIMOTHY MCQUESTON, LIEUTENANT  
DONALD TURNER, LIEUTENANT

DANIEL BANISTER	THOMAS GINGRAS
PETER BANISTER	PETER HANNUM
ELIZABETH BELL	JARAD KAJKA
ERIC CERETTA	RICHARD KAROWSKI
JASON CONNELL	HARRY KELLOGG
JOHN F. CONNELL	MARK OBER
JOHN M. CONNELL	RICHARD PELKEY
MARK CURTIN	PAUL SANDERSON
TODD EMERSON	GILMAN SMITH
ALAN EVERETT	DARYL SPRINGMAN
GLEN EVERETT	ANTHONY THOMAS

ANNUAL REPORT OF THE TOWN CLERK  
RECORD OF BIRTHS RECORDED IN WILLIAMSBURG IN 1994

ABRAMS, CIARA MARIE, daughter of Jerry Keith Abrams and Dawn {Saulnier} of 36 Hyde Hill Rd., Williamsburg. Born April 7, 1994 in Northampton, Ma.

ALLCROFT, HALEY ANN, daughter of Roger Allen Allcroft and Erica {Revello} of 69 Adams Rd, Haydenville. Born May 13, 1994 in Northampton, Ma.

BACHAND, PAUL RONALD, son of Ronald Keith Bachand and Lisa {Struthers} of 16A Pine Street, Haydenville. Born March 4, 1994 in Northampton, Ma.

BOAS, CALEB WILLIAM, son of Walter Kim Boas and Leslie Elisabeth Smith of 6 Maple Street, Haydenville. Born April 10, 1994 in Northampton, Ma.

CICHY, MITCHELL STANLEY, III, son of Mitchell Stanley Cichy, Jr. and Karen {Jagadowski} of 35B Mountain Street, Haydenville. Born January 19, 1994 in Holyoke, Ma.

COTTON, CHELSEA ROSE, daughter of John Woodberry Cotton and Patricia Wade of 70 Briar Hill Rd, Williamsburg. Born October 7, 1994 in Northampton, Ma.

DUFRESNE, DAVID FELIPE ARTHUR, son of Keith Anthony Dufresne and Janice {Gomez} of 113 Goshen Rd, Williamsburg. Born September 12, 1994 in Greenfield, Ma.

FEDORA, WYATT YEATES, son of Kurt Andrew Fedora and Susan Yeates of 76 Petticoat Hill Rd, Williamsburg. Born April 8, 1994 in Northampton, Ma.

GELBARD, MAYA KATHRYN, daughter of Jeffrey David Gelbard and Anne Cornelia {Dryden} of 6 O'Neil Rd, Williamsburg. Born March 25, 1994 in Northampton, Ma.

GINGRAS, GARY KENNETH, son of Joseph Onil Gingras and Donna Andrea {Nichols} of 13 Hyde Hill Rd, Williamsburg. Born September 7, 1994 in Northampton, Ma.

LAFOND, KELSEY MAY, daughter of Ross Allen LaFond and Sharon Jean {Sylvester} of 57 South St, Williamsburg.  
Born April 24, 1994 in Northampton, Ma.

LARKIN, EMILY SUSAN, daughter of Joseph William Larkin and Holly Ann Gyuriscko} of 5 Judd Lane, Williamsburg.  
Born August 9, 1994 in Springfield, Ma.

LINSCOTT, JULIA RISA, daughter of Steven Paul Linscott and Corrine Metcalf {Chandless} of 15 Cole Rd, Haydenville. Born May 15, 1994 in Northampton, Ma.

MOREHOUSE, EMMA ANAIS, daughter of Andrew Ely Morehouse and Luz Adriana {Castillo} of 22 High Street, Haydenville. Born June 7, 1994 in Northampton, Ma.

NELSON, MICHAEL MARTIN, son of Richard Allan Nelson and Pamela Ann {Martin} of 39 Kingsley Avenue, Haydenville. born May 5, 1994 in Northampton, Ma.

RUBECK, TIFFANY LYNN, daughter of William John Rubeck and Kimberley Lynn {Cleary} of 12A North Farms Road, Haydenville. Born February 10, 1994 in Northampton, Ma.

SPEARS, COURTNEY BOGARDUS, (first twin) daughter of William Gerli Spears, Jr. and Kristen {Hogin} of 4 High St, Haydenville. Born April 18, 1994 in Northampton, Ma.

SPEARS, BROOKE HARRISON, {second twin} daughter of William Gerli Spears, Jr. and Kristen {Hogin} of 4 High St, Haydenville. Born April 18, 1994 in Northampton, Ma.

THACKERAY, DOROTHY LOUISE, daughter of Bryan Charles Thackeray and Sydney {Keyes} of 27 Goshen Road, Williamsburg. Born November 22, 1994 in Northampton, Ma.

THOMPSON, SAWYER MERYMAN, son of Benjamin Fenn Thompson and Charlotte Bates Meryman of 46 Village Hill Rd, Williamsburg. Born April 29, 1994 in Northampton, Ma.

TOBIN, STEPHANIE ALANNA, daughter of Stephen Vincent Tobin and Cheryl Ann {Porembo} of 58 Briar Hill Rd, Williamsburg. Born April 23, 1994 in Northampton, Ma.

TORREY, ABIGAIL LYNN, daughter of Jeffrey Allen Torrey and Kelly Sue {Ainsworth} of 65 South Street, Williamsburg. Born August 15, 1994 in Springfield, Ma.

WEED, EMMA RUTH, daughter of James Norman Weed and Victoria {Viele} of 8 Fort Hill Rd, Haydenville. Born June 21, 1994 in Northampton, Ma.

ZDANIEWICZ, TYLER MICHAEL, son of William Joseph Zdaniewicz, Jr. and Kristine Karen {Kellogg} of 6C So Main St, Haydenville. Born January 17, 1994 in Northampton, Ma.

ANNUAL REPORT OF THE TOWN CLERK  
RECORD OF MARRIAGES RECORDED IN WILLIAMSBURG IN 1994

- CASTERLINE, WAYNE EDWARD, JR., son of Wayne Edward Casterline, and Patricia Ann {Jarusiewicz} TO BEAUREGARD, HEATHER MARIE, daughter of Raymond Beauregard and Joyce Evelyn {Lashway}. Married at Main Road, Chesterfield, Ma on September 10, 1994.
- CREIGHTON, DONALD, II., son of Donald Creighton and Gail Kathlynn {Bridges} TO GORMELY, DAWN MARIE, daughter of Richard Allen Gormely and Sandra Jean {Glass}. Married at the Whale Inn, Goshen, Ma on June 4, 1994.
- GODFREY, JAMES TIERNAN, son of John Joseph Godfrey and Brenda Eileen {Cahill} TO SHENK, JULIA LAUREN, daughter of Ian Marshall Shenk and Sylvia Lynn {Miller}. Married at 49 Sugar Hill Rd, Chesterfield, Ma on August 20, 1994.
- GOULET, DEBORAH MARIE, daughter of Louis Albert Goulet and Josephine Marie {Slater} TO LAWTON, DAVID EDWARD, son of Francis Edward Lawton and Elaine {Outhuse}. Married at 125 Pleasant St., Northampton, Ma on February 14, 1994.
- HOULE, GARY JOSEPH, JR., son of Gary Joseph Houle and Kathryn Ann {Klekotka} TO MILLER, STACEY JENE, daughter of Robert Kenneth Miller and Christine Ann {Childs}. Married at the First Congregational Church, Hatfield, Ma on July 9, 1994.
- JOHNSON, BRUCE TRUMBULL, son of Carl Frederick Johnson and Marjorie Ann {Trumbull} TO CHILDS, DEBORAH ANN, daughter of Harry Enon Childs, Sr., and Patricia Ann {Sarazin}. Married at South St., Plainfield, Ma on May 7, 1994.
- KOLOSEWICZ, EDWARD A., son of Anthoney Kolosewicz and Loretta J. {LaCasse} TO PINARD, CATHY E., daughter of Fredrick Pinard and Mildred {Johnson}. Married at 49 Sugar Hill Rd in Chesterfield, Ma on July 2, 1994.
- LASHWAY, REBECCA JEAN, daughter of Gerald Douglas Lashway and Deborah Ann {Nye} TO FITZGERALD, SEAN M., son of Richard B. Fitzgerald and Judith A. {Mastroianni}. Married at Sacred Heart Church of Springfield, Ma on May 6, 1994.
- MENIFF, JOHN FRANCIS, son of John Francis McNiff and Barbara Ann {Russell} TO STAFFORD, MARIANNE S. daughter of Philip Robinson Smith and Veronica Irene {Dugan}. Married at 185 Phillips St, Ashfield, Ma on April 9, 1994.

- SARNECKY, FRED ANDREW, JR., son of Fred Andrew Sarnecky and Claire Irene {Baltazar} TO BENNETT, BETH ANN, daughter of William Lewis Bennett and Barbara Carol {Wilbur}. Married at Saint Mary's Church, Longmeadow, Ma on August 27, 1994.
- ST. CLAIR, STEVEN HAPGOOD, son of Robert Milton St. Clair and Elizabeth Reynolds {Hapgood} TO CARSTENS, GAIL ELISE daughter of Sidney Hobart Given, Jr., and Phyllis Elizabeth {Ruhl}. Married at 18 Old Goshen Rd, Williamsburg, Ma on October 15, 1994.
- SYLVESTER, PAUL DAVID, son of Allen Sylvester TO ROMANO, JULIE ANN, daughter of Edward Romano. Married on the Bermuda Islands on September 23, 1994.
- TORREY, JEFFREY A., son of Lawrence K. Torrey and Susan E. {Spencer} TO AINSWORTH, KELLY SUE, daughter of Neil Joseph Ainsworth and Mary {Brisbois}. Married at 400 Western Ave, Westfield, Ma on June 18, 1994.



ANNUAL REPORT OF THE TOWN CLERK  
RECORD OF DEATHS RECORDED IN WILLIAMSBURG IN 1994

ADAMS, DEMETRA, daughter of ....Mitchapolis,(mother's name cannot be learned). Born in Greece April 4, 1894, died at the Hampshire County Long Term Care Facility in Leeds, Northampton, Ma. October 1, 1994. Buried at High Street Cemetery, Haydenville, Ma. Widow of Keman Adams.

BLAUVELT, THEODORE, son of Harry O. W. Blauvelt and Lillian Wolfert. Born in Lincoln Park, New Jersey May 23, 1921, died at Cooley Dickinson Hospital in Northampton, Ma. July 24, 1994. Buried at Village Hill Cemetery, Williamsburg, Ma. Husband of Carolyn Cranson.

BREEN, LILLIAN, daughter of Frederick Blanchard and Rose Johndrow. Born in Williamsburg, Ma. October 25, 1920, died at Linda Manor Extended Care Facility, Northampton, Ma. September 28, 1994. Buried at St. Mary's Cemetery, Leeds, Northampton, Ma. Widow of Edward Breen.

CADIEUX, LORETTA, daughter of Victor Laramee and Victoria Cote. Born in Woonsocket, Rhode Island August 1, 1907, died at Sunny Acres Nursing Home in Haydenville, Ma. February 6, 1994. Buried in St. Rose de Lima Cemetery, Aldenville, Ma. Widow of Ernest Cadieux.

CORT, ALMA M., daughter of Harry Graves and Carolyn Nichols. Born in Northampton, Ma. September 9, 1906, died at Cooley Dickinson Hospital, Northampton, Ma. January 6, 1994. Buried at Village Hill Cemetery, Williamsburg, Ma. Widow of Dr. Royce A. Cort.

DUFRESNE, GEORGE J. son of Hermidus Dufresne and Martha Daignault. Born in Hawley, Ma. January 3, 1909, died at Cooley Dickinson Hospital, Northampton, Ma. November 10, 1994. Buried at St. Mary's Cemetery, Leeds, Northampton, Ma. Husband of Lena Samson.

DUPLESSIS, WALTER J. son of Joseph Duplessis and Mary Chartier. Born in Williamsburg, Ma June 20, 1915, died at Cooley Dickinson Hospital, Northampton, Ma. December 12, 1994. Buried at St. Mary's Cemetery in Leeds, Northampton, Ma. Widower of Jeanette Versailles.

FLEMING, HAZEL ELEANOR, daughter of Martin Johnson and Wendla Groop. Born in Hubbardston, Ma on April 27, 1903, died at home at 5 Valley View Road, Williamsburg, Ma. May 4, 1994. Buried at Greenbower Cemetery in Gardner, Ma. Widow of James Fleming.

FRENTZOS, GEORGE, son of Nicholas Frentzos and Pelagia Fousianes. Born in Springfield, Ma on August 29, 1926, died at Cooley Dickinson Hospital in Northampton, Ma. January 19, 1994. Buried at Oak Grove Cemetery, Springfield, Ma. Never married.

GOULD, HELEN S., daughter of Stearns Smiley and Lizzie B. Nice. Born in Williamsburg, Ma on July 16, 1915, died at Cooley Dickinson Hospital in Northampton, Ma. June 18, 1994. Buried at Village Hill Cemetery, Divorced from Donald G. Gould.

GRAVES, JOHN PORTER, son of Joseph Strong Graves and Matilda Reece. Born in Williamsburg, Ma on October 11, 1906, died at home at 5 Adams Road, Haydenville, Ma. February 21, 1994. Buried Village Hill Cemetery, Williamsburg, Ma. Never Married.

GRAVES, DWIGHT LINCOLN, son of Joseph Strong Graves and Matilda Reece. Born in Williamsburg, Ma on April 19, 1902, died at Northampton Nursing Home in Northampton, Ma. October 16, 1994. Buried at Village Hill Cemetery, Williamsburg, Ma. Never Married.

HENRY, GEORGE ORSON, SR., son of Clifford A. Henry and Mabel Swift. Born in Northampton, Ma on February 8, 1908, died at Northampton Nursing Home in Northampton, Ma. April 4, 1994. Widower of Edith Ida Bartschi.

HICKEY, MARION C., daughter of John Chandler (mother's name cannot be learned). Born in West Hatfield, Ma on September 17, 1906, died at Cooley Dickinson Hospital in Northampton, Ma. July 25, 1994. Buried at St. Mary's Cemetery, Leeds, Northampton, Ma. Widow of James Hickey.

HOLDERITH, SARAH GOOD, daughter of Joseph Good and Margaret Anderson. Born in Elizabeth, New Jersey on November 16, 1901, died at Sunny Acres Nursing Home in Haydenville, Ma. February 18, 1994. Buried at Evergreen Cemetery, Hillside, New Jersey. Widow of Charles Holderith.



- KOSIOR, VIOLA R., daughter of Napoleon Riel and Marie Hamel.  
Born in Easthampton, Ma on March 9, 1914, died  
at the home of her daughter at 157 Holyoke St.  
in Easthampton, Ma on January 11, 1994. Buried  
at Westhampton, Cemetery, Westhampton, Ma. Wife  
of Frank J. Kosior.
- KOSTEK, JOSEPH A., son of Antonio Kostek and Clementina Orzga.  
Born in Williamsburg, Ma on February 17, 1917,  
died at the V.A. Medical Center in Florence,  
Northampton, Ma on December 13, 1994. Widower  
of Priscilla Booth.
- LAFLAM, CECILE, daughter of William F. Ross and Louise Valois.  
Born in Holyoke, Ma on May 19, 1915, died at the  
home of her son at 16 Fairfield Ave, Haydenville,  
Ma on April 27, 1994. Widow of Robert N. LaFlam.
- LANCASTER, RUTH MORTIMER, daughter of Donald Mortimer and Lillian  
Burk. Born in New York on September 16, 1931,  
died at home at 13 Valley View Road, Williamsburg,  
Ma on January 31, 1994. Wife of John Lancaster.
- MASTERSON, PETER, son of Peter Masterson and Gertrude Gaffey.  
Born in New York on March 23, 1926, died at the  
home of his daughter at 162 Main Street in  
Haydenville, Ma on November 21, 1994. Buried at  
St. Mary's Cemetery in Leeds, Northampton, Ma.  
Widower of Jacquelyn Cardin.
- MATOSKY, ANTHONY ADAM, son of Adam Matosky and Sophia Krol.  
Born in Vernon, Vermont on December 25, 1903,  
died at Northampton Nursing Home in Northampton,  
Ma on July 6, 1994. Buried in St. Stanislaus  
Cemetery in Chicopee, Ma. Widower of Stella A.  
Konicki.
- PIERCE, JEANNE E., daughter of Theodore Harlow and Mary Callahan.  
Born in Northampton, Ma on January 4, 1933, died  
at Cooley Dickinson Hospital in Northampton, Ma on  
October 3, 1994. Buried at St. Mary's Cemetery,  
Northampton, Ma. Wife of Glenn Pierce.
- RUSSELL, ROWENA H., daughter of Herbert Pittsinger and Bessie  
Baker. Born in Chesterfield, Ma on January 20,  
1917, died at Sunny Acres Nursing Home in  
Haydenville, Ma on January 6, 1994. Buried in  
Center Cemetery, Chesterfield, Ma. Widow of  
Harold F. Russell.

SMITH, BEULAH B., daughter of George Murch and Helena Towne.  
Born in Lyndonville, Vermont on August 28, 1916,  
died at Cooley Dickinson Hospital in Northampton,  
Ma on June 13, 1994. Buried at Village Hill  
Cemetery, Williamsburg, Ma. Wife of Ernest A.  
Smith.

SWANDA, BARBARA WELLS, daughter of Wells George Bisbee and Lizzie  
Pollard. Born in Williamsburg, Ma on July 20,  
1911, died at the Hampshire County Long Term Care  
Facility in Leeds, Northampton, Ma on April 9,  
1994. Divorced from Raymond Swanda.

WARNER, SUSAN M., daughter of Robert Worsley and Catherine Muir.  
Born in Greece on March 5, 1959, died at the home  
of her parents at 109 Mountain St, Haydenville,  
Ma on August 28, 1994. Buried St. Mary's  
Cemetery, Leeds, Northampton, Ma. Divorced from  
Charles P. Warner.

WARRINER, EARL, son of Henry Warriner and Mary Kelley. Born in  
Hawley, Ma on January 13, 1909, died at Heywood  
Hospital in Gardner, Ma on February 27, 1994.  
Widower of Verna Long.

A quorum being present, the Moderator called the meeting to order at 7:35PM. The Moderator explained that there were some articles that are money articles that will be taken up in June. She reminded people that there are copies of the Town Report and explained that Town Meeting was a very old form of government and under laws enacted in 1641, Massachusetts Bay Colony, any man can come before Town Counsel and move a petition for any questions they want to ask. The Moderator acknowledged Boy Scouts in attendance. She acknowledged a new seating arrangement with the Finance Committee on one side of the podium and the Selectmen on the other.

James DiDonato, Chairman of the Board of Selectmen, explained the necessity of some articles that would be dealt with in a Special Town Meeting before the Annual Town Meeting and the reason for discussing money articles in June.

The Moderator called for a motion under Article 1 of the Special Town Meeting:

ARTICLE 1. Moved and seconded that the Town appropriate the sum of \$ 13,784. received from Blue Cross/Blue Shield for overpayment of insurance premiums to various present and former employees of the Town of Williamsburg.  
PASSED  
UNANIMOUS-

ARTICLE 2. Moved and seconded that the Town transfer from the Highway Department Labor account to the Highway Department Garage Equipment Maintenance Account the sum of \$ 2,000.  
Moved and seconded to amend the motion to change the sum to \$ 2,700.  
PASSED - UNANIMOUS  
Motion passed as amended - UNANIMOUS

ARTICLE 3 Moved and seconded that the Town pay \$111.50 to Margorie Dunphy, the Board of Appeals Clerk, for services rendered in fiscal 1993 and to take said sum from the Health Insurance account.  
PASSED  
UNANIMOUS - HEALTH INSURANCE ACCOUNT, PART OF ARTICLE 1 APPROPRIATION OF \$ 13,784.

ARTICLE 4 Moved and seconded that the Town appropriate \$ 60. to Leo Dextraze for services rendered in fiscal 1993 and to take said sum from the Health Insurance Account.  
PASSED  
UNANIMOUS - HEALTH INSURANCE ACCOUNT, PART OF ARTICLE 1 APPROPRIATION OF \$ 13,784.

ARTICLE 5 Moved and seconded that the Town appropriate the sum of \$ 20. to pay Walter Emerson for services rendered in fiscal 1993 and to take said sum from the Health Insurance Account.  
PASSED  
UNANIMOUS - GROUP HEALTH INSURANCE ACCOUNT, PART OF ARTICLE 1 APPROPRIATION OF \$ 13,784.

ARTICLE 6 Moved and seconded that the Town appropriate the sum of \$ 1,800. to pay Jim Rodgers for services rendered in fiscal 1993 and to take said sum from the Group Health Insurance Account.  
PASSED  
UNANIMOUS - GROUP HEALTH INSURANCE ACCOUNT, PART OF ARTICLE 1 APPROPRIATION OF \$ 13,784.

ARTICLE 7 Moved and seconded that the Town appropriate \$ 10,000. for sewer construction and take said sum from the Sewer Surplus Account.  
PASSED  
UNANIMOUS - SEWER SURPLUS ACCOUNT

ANNUAL TOWN MEETING - MINUTES

The Moderator stated the business of the Special Town Meeting being concluded, we move directly to the Annual Town Meeting; Article 1 has been done during the day by voting; 612 voters recorded; we move to Article 2. The Moderator called for a motion on Article 2.

ARTICLE 2 Moved and seconded that the Board of Selectmen be empowered to choose all necessary minor town officers for the ensuing year.  
PASSED - UNANIMOUS

ARTICLE 3 Moved and seconded that the Moderator be appointed to choose a committee to expend the income from the Whiting Street Fund.  
PASSED - UNANIMOUS

ARTICLE 4 Moved and seconded that the Town authorize the Chairman of the Board of Selectmen to appoint a Town Secretary to serve from July 1, 1994 to June 30, 1995, who shall be provided with an office, open to the public, in such place and during such hours as may be judged most convenient, for a minimum of twenty hours per week, and whose duties shall be under the direction of the Board of Selectmen.  
PASSED - UNANIMOUS

ARTICLE 5 Moved and seconded that the Town establish Revolving Funds to be credited with certain departmental receipts and to expend therefrom without appropriation no more than 1% of the amount raised by taxation in the most recent fiscal year for which a tax rate has been certified under Section 23 of Chapter 59, said amount this vote being \$17,697., for the following departments: Gas Inspector; Plumbing Inspector; Electrical Inspector; Conservation Commission; Planning Board; Recreation Commission; Board of Appeals; Dog Control; Board of Health disposal costs of the open box and the wood waste disposal area (operator)s cost.  
PASSED - UNANIMOUS

ARTICLE 6 Moved and seconded that the Town transfer the balances of 1994 Revolving Funds (if any) to the 1995 Revolving Funds.  
PASSED - UNANIMOUS

ARTICLES 7 and 8 (financial articles) no motion

ARTICLE 9 Moved and seconded that the Town confirm the vote of Article 17 of the Town Meeting of March 1, 1909 to petition the County Commissioners to discontinue a section of Bullard Road beginning at a point where it joins the main road leading over Village Hill and along said road to a point where the road, leading past the Wright Place, joins said Bullard Road. Said discontinuance will leave the Town drainage easements intact.  
PASSED - UNANIMOUS

ARTICLE 10 Moved and seconded that the Town vote to accept the provisions of Chapter 41, Section 91A, and Chapter 40, Section 1, MGL, to make the office of Constable an appointed position.  
PASSED - UNANIMOUS

ARTICLE 11 Moved and seconded that the Town vote to empower the Board of Selectmen, Boards of Water and Sewer Commissioners, Board of Assessors, Board of Health, Board of Appeals and the Trustees of the Haydenville Library to appoint their own members to Town Departments at such salaries or wage rates as shall be established by the Board of Selectmen.  
PASSED - UNANIMOUS

Moved and seconded to take up Article 32



Moved and seconded to reconsider Article 32 of the meeting of May 2, 1994 to vote on the language of the Home Rule Legislation as follows:

ARTICLE 32 Notwithstanding the provisions of section eighty-five H of Chapter Thirty-two, Section One Hundred and eleven F of Chapter Forty-one of the General Laws or any other General or Special Law to the contrary, and not withstanding any greater compensation or benefits as may be provided by any insurance policy, the Town of Williamsburg is hereby authorized to make payments, in the event one or more of its firefighters or police officers is injured in the line of duty, at the level of his regular employment up to but not exceeding the levels which would be authorized by law, assuming said firefighter or police officer salary were that of a full time entry level permanent firefighter or police officer in a community to be chosen from those communities presently comprising Hampshire County by the Board of Selectmen of said Town of Williamsburg. The community chosen shall be a community which provides twenty-four hours per day on duty firefighters and police officers. Such compensation may be paid by the Town or through insurance.

Motion to amend to read "at the level of "his/her" regular employment.

PASSED AS AMENDED - UNANIMOUS

Motion made and seconded to adjourn.

Adjournment at 11:15PM

A TRUE COPY ATTEST:



KATHRYN WARNER  
TOWN CLERK

Copies to: Division of Local Services  
Town Counsel  
Selectmen  
Town Accountant  
Treasurer  
Assessors  
Hampshire Regional School Committee  
Local School Committee

A quorum being present, the Moderator called the meeting to order at 7:30PM.

A presentation was made to Gordon Allen for nine years service on the local School Committee for his dedication. Honorable mention was made to Jim DiDonato for service as a Selectman and member of the Finance Committee; to Warren White as former Treasurer; Carl Satterfield as former Accountant and Martha Moran, former School Committee Chairwoman.

A testimony to Richard Dragon received an ovation as he retires this year from his position of Superintendent at Hampshire Regional High School.

The Moderator called for a motion on Article 7.

#### ARTICLE 7 FISCAL 1995 BUDGET:

Moved and seconded that the Town vote to fix a salary and compensation of all elected and appointed officers of the Town for the twelve month period ending June 30, 1995, as provided in Section 108, Chapter 41, General Laws as amended, and to raise and appropriate the following sums of money as deemed necessary to defray the expenses of the period:

#### GENERAL GOVERNMENT: lines # 1 through # 104:

MODERATOR SALARY.....	\$	100.00	
FINANCE COMMITTEE.....	\$	100.00	\$ 200.00
SELECTBOARD:			
SALARIES.....	\$	4500.00	
EXPENSES.....	\$	1500.00	
ADVERTISING.....	\$	300.00	
PARKING CLERK-labor.....	\$	250.00	
CONSTABLES-SALARY.....	\$	100.00	
CONSTABLES-ELECTIONS.....	\$	200.00	\$ 6925.00
ACCOUNTANT:			
SALARY.....	\$	7620.00	
EXPENSES.....	\$	350.00	\$ 7970.00
TREASURER:			
SALARY.....	\$	10682.00	
EXPENSES.....	\$	3800.00	
TAX TITLE EXPENSE.....	\$	50.00	\$ 14532.00
TOWN COLLECTOR:			
SALARY.....	\$	17850.00	
EXPENSES.....	\$	3985.00	\$ 21835.00
TOWN CLERK:			
SALARY.....	\$	6279.00	
EXPENSES.....	\$	533.00	
ELECTIONS & REGISTRATIONS.....	\$	1690.00	
STREET LISTINGS.....	\$	777.00	\$ 9279.00
ASSESSORS			
SALARIES.....	\$	5460.00	
EXPENSES.....	\$	4220.00	
LABOR.....	\$	2280.00	
CAMA (State Computing) FEE.....	\$	900.00	\$ 12860.00
MISCELLANEOUS GENERAL GOVERNMENT:			
ELECTOR OLIVER SMITH WILL.....	\$	25.00	
TOWN SECRETARY LABOR.....	\$	13760.00	
PLANNING BOARD.....	\$	2700.00	
HISTORICAL COMMISSION.....	\$	595.00	
COUNCIL ON AGING.....	\$	6710.00	
APPEALS BOARD.....	\$	200.00	
CONSERVATION COMMISSION.....	\$	250.00	
TOWN COUNSEL.....	\$	7000.00	
TOWN OFFICE EXPENSE.....	\$	4500.00	
TOWN BLDGS. & GROUNDS NOT OTHERWISE ALLOCATED.....	\$	15140.00	
STREET LIGHTING.....	\$	6500.00	
TOWN REPORTS.....	\$	2100.00	
VETERANS' RECOGNITION.....	\$	300.00	
CEMETERY COMMISSION.....	\$	1000.00	
INTEREST EXPENSE.....	\$	4000.00	
SOCIAL SECURITY EXPENSE.....	\$	2000.00	\$ 66,780.00

INSURANCE:

HEALTH INSURANCE.....	\$ 140,000.00	
WORKERS' COMPENSATION.....	\$ 13,005.00	
PROPERTY CASUALTY.....	\$ 19,398.00	
PUBLIC OFFICIALS.....	\$ 4,717.00	
POLICE LIABILITY.....	\$ 2,371.00	
FLOOD INSURANCE.....	\$ 280.00	
FIREFIGHTERS ACCIDENT AND SICKNESS.....	\$ 3,382.00	
POLICE ACCIDENT AND SICKNESS.....	\$ 1,362.00	\$ 184,515.00

TOTAL GENERAL GOVERNMENT LINES # 1 through # 104.....\$ 324,896.00

Moved and seconded \$ 324,896.00 for General Government as follows:

\$ 320,280.00 TAXATION
\$ 2,508.00 WATER AVAILABLE SURPLUS
\$ 2,108.00 SEWER AVAILABLE SURPLUS

UNANIMOUS

PROTECTION OF PERSONS & PROPERTY: LINES #105 through 142:

POLICE DEPARTMENT:

EXPENSES.....	\$ 21,550.00	
LABOR.....	\$ 37,460.00	
CHIEF'S SALARY.....	\$ 9,360.00	\$ 68,370.00

FIRE DEPARTMENT:

SALARIES.....	\$ 2,250.00	
LABOR.....	\$ 7,625.00	
EXPENSES.....	\$ 18,850.00	\$ 28,725.00

BUILDING INSPECTOR:

SALARY.....	\$ 7,000.00	
EXPENSES.....	\$ 200.00	\$ 7,200.00

INSPECTORS' EXPENSES.....\$ 200.00 \$ 200.00

CIVIL DEFENSE-DIRECTOR'S SALARY.....\$ 300.00 \$ 300.00

TREE WARDEN.....\$ 1,000.00 \$ 1,000.00

TOTAL PROTECTION PERSONS&PROPERTY.....\$ 105,795.00

Moved and seconded \$ 105,795.00 for Protection Persons & Property as follows:

\$ 105,795.00 - TAXATION

HEALTH AND SANITATION: Lines # 148 through 153

BOARD OF HEALTH SALARIES.....	\$ 2,400.00	
SALARIES, TRANSFER STATION.....	\$ 15,000.00	
TRANSFER STATION OPERATION.....	\$ 78,000.00	
GOSHEN AMBULANCE.....	\$ 7,500.00	
HILLTOWN RESOURCE MANAGEMENT COOPERATIVE....	\$ 8,551.00	
PUBLIC HEALTH NURSE.....	\$ 2,000.00	
RABIES PREVENTION.....	\$ 2,000.00	
FOOTHILLS HEALTH DISTRICT CONTRIBUTION.....	\$ 18,641.60	\$ 134,092.60

Moved and seconded \$ 134,092.60 for Health and Sanitation as follows:

\$ 134,092.60 - TAXATION

HIGHWAYS: Lines # 158 through 165:

LABOR.....	\$ 79,004.00	
HIGHWAY MAINTENANCE EXPENSE.....	\$ 89,200.00	
GARAGE & EQUIPMENT MAINTENANCE.....	\$ 21,100.00	
OUT OF STATE TRAVEL.....	\$ 50.00	\$ 189,354.00

Moved and seconded \$ 189,354.00 for Highways as follows:

\$ 189,354.00 - TAXATION

VETERANS BENEFITS: Lines # 168 through 175

VETERANS AGENT SALARY.....	\$ 1,000.00	
BENEFITS.....	\$ 2,000.00	\$ 3,000.00

Moved and seconded \$ 3,000.00 for Veterans Benefits as follows:

\$ 3,000.00 - TAXATION

SCHOOLS AND LIBRARIES: Lines # 179 through 186:

LOCAL SCHOOLS.....\$1,062,122.00 \$1,062,122.00

Moved and seconded \$ 1,062,122.00 for Local Schools as follows:

\$ 1,062,122.00 - TAXATION

VOCATIONAL EDUCATION & TRANSPORTATION.....\$ 137,570.00 \$ 137,570.00

Moved and seconded \$ 137,570.00 for Voc Ed and Transportation as follows:

\$ 137,570.00 - TAXATION

HAYDENVILLE LIBRARY.....\$ 4,300.00 \$ 4,300.00

Moved and seconded \$ 4,300. for the Haydenville Library as follows:

\$ 3,875.00 - TAXATION

\$ 425.00 - DOG CONTROL REVOLVING FUND ACCOUNT

TOTAL SCHOOLS AND LIBRARIES..... \$1,203,992.00

\$ 1,203,567.00 - TAXATION

\$ 425.00 - DOG CONTROL REVOLVING FUND ACCOUNT

RECREATION: Lines # 189 through 194:

ATHLETIC FIELDS.....\$ 3,300.00

LABOR, SUPPLIES, EXPENSE.....\$ 2,500.00 \$ 5,800.00

Moved and seconded \$ 5,800. for Recreation as follows:

\$ 5,800.00 - TAXATION

TOTAL LINES # 1 through # 194 = \$ 1,966,929.60 appropriated as follows:

\$1,961,888.60 from TAXATION

\$ 2,508.00 from Water Available Surplus

\$ 2,108.00 from Sewer Available Surplus

The Moderator declared that we would now move on to the articles and called for a motion on Article 8.

ARTICLE 8 Moved and seconded that the Town to accept the provisions of Section 83 of Chapter 71 of the Acts of 1993, as amended, known as the "Education Reform Act of 1993", to provide for an early Retirement Incentive Program for the members of the Massachusetts Teachers' retirement System employed by the Williamsburg Public Schools, with said program to include a five-year additional credit for age, service, or a combination thereof and a limit of ten (10) on the number of eligible employees.

PASSED - MAJORITY

ARTICLE 12 Moved and seconded that the Town vote to raise and appropriate the sum of \$ 1,700. for the purchase of books by the Haydenville Library, and to take \$ 400. from the Dog Control Revolving Fund Account and \$ 1300. from taxation.

PASSED - UNANIMOUS

\$ 1300. - TAXATION

\$ 400. - DOG CONTROL REVOLVING FUND ACCOUNT

ARTICLE 13 Moved and seconded that the Town vote to raise and appropriate \$ 50,000. to be paid to the Treasurer-Custodian of of the Hampshire County Retirement System to be credited to the funds thereof and to take said sum from taxation.

PASSED- UNANIMOUS

\$ 50,000. - TAXATION



- ARTICLE 14 Moved and seconded that the Town vote to raise and appropriate the sum of \$ 692,658. for the assessments for the maintenance and operation and debt service charges of the Hampshire Regional School District for the period beginning July 1, 1994 and ending June 30, 1995 and to take said sum from taxation.
- Motion to amend the motion by striking \$692,658. and replace it with \$ 569,266.
- PASSED - MAJORITY
- \$ 569,266. - TAXATION
- ARTICLE 15 Moved and seconded that the Town vote to raise and appropriate \$ 40,000. to the Reserve Fund under the jurisdiction of the Finance Committee to meet unexpected or emergency needs of the Town Departments and to meet said sum, take \$ 20,000. from Stabilization and \$ 20,000. from Taxation.
- PASSED - UNANIMOUS
- \$ 20,000. - TAXATION
- \$ 20,000. - STABILIZATION
- ARTICLE 16 Moved and seconded that the Town vote to raise and appropriate the sum of \$ 1,000. for unemployment compensation fund as provided under the provision of Chapter 40, Section 5E MGL, and \$ 8,450. for unemployment incurred by the education department and to take said sum from taxation.
- Moved and seconded to amend by striking the work "incurred" and replacing it with "anticipated". Motion passed.
- Moved and seconded to approve as amended.
- PASSED - UNANIMOUS
- \$ 9,450. - TAXATION
- ARTICLE 17 Moved and seconded that the Town vote to raise and appropriate \$ 23,429.69 for the payment of that portion of the loan and interest due in fiscal 1995 for the installation of a new sewer main in Williamsburg and Haydenville and to take said sum from taxation.
- PASSED - UNANIMOUS
- \$ 23,429.69 - TAXATION
- ARTICLE 18 Moved and seconded that the Town vote to raise and appropriate \$ 69,687.42 for partial repayment of the loan and interest for the school reconstruction project and to take said sum from taxation.
- PASSED - UNANIMOUS
- \$ 69,687.42 TAXATION
- ARTICLE 19 Moved and seconded that the Town vote to raise and appropriate \$ 42,250., including \$ 1,850. for salaries for the purpose of operating and maintaining the Town's water system, including the laying of mains in the fiscal year 1995 and to take said sum from water available surplus.
- PASSED - UNANIMOUS
- \$ 42,250. - WATER AVAILABLE SURPLUS
- ARTICLE 20 Moved and seconded that the town vote to raise and appropriate \$ 36,200. including \$ 1,800. for salaries for the purpose of operating, maintaining and constructing the Town sewer system for fiscal year 1995 and to take said sum from Sewer Available Surplus.
- PASSED - UNANIMOUS
- \$ 36,200. - SEWER AVAILABLE SURPLUS

- ARTICLE 22 Moved and seconded that the Town vote to raise and appropriate \$ 164,312. or any lesser amount approved by Bond Counsel to cover the cost of loan and interest on the water improvement project and take said sum from taxation.  
PASSED - UNANIMOUS  
\$ 164,312. (or a lesser sum) TAXATION
- ARTICLE 23 Moved and seconded that the Town vote to raise and appropriate \$ 5,233. to meet Williamsburg's assessment to the Hampshire Regional School for Fiscal 1995 Teachers' salary deferral and take said sum from taxation.  
PASSED - UNANIMOUS  
\$ 5,233. - TAXATION
- ARTICLE 24 Moved and seconded that the Town vote to raise and appropriate the sum of \$ 800. for the purpose of repairing the roof at the fire station at 16 South Main Street and take said sum from taxation.  
PASSED - UNANIMOUS  
\$ 800. - TAXATION
- ARTICLE 25 Moved and seconded that the Town vote to raise and appropriate the sum of \$ 15,000. for the purpose of up-dating the revaluation of said Town to conform with State mandate Chapter 580, and to take said sum from taxation.  
PASSED - UNANIMOUS  
\$ 15,000. - TAXATION
- ARTICLE 26 Moved and seconded that the Town vote to raise and appropriate the sum of \$ 5,700. for the purchase of books and/or materials for the Meekins Library, said books to be purchased at the discretion of the librarian and to take said sum from taxation.  
  
Moved and seconded to amend to \$ 6,000. contingent on a successful override.  
  
PASSED AS AMENDED - MAJORITY  
\$ 5,700. - TAXATION WITH \$ 300. CONTINGENCY
- ARTICLE 27 Moved and seconded that the Town vote to raise and appropriate the sum of \$ 8,000. to conduct an audit of the books of accounts of fiscal 1994 and to take said sum from taxation.  
PASSED - UNANIMOUS  
\$ 8,000. TAXATION
- ARTICLE 28 Moved and seconded that the Town vote to raise and appropriate the sum of \$ 10,000. to paint the exterior and perform maintenance at the Town Office Building at 141 Main Street, and to take said sum from taxation.  
PASSED - UNANIMOUS  
\$ 10,000. - TAXATION
- ARTICLE 29 Moved and seconded that the Town vote to raise and appropriate the sum of \$ 8,500. to be used for the purchase of surplus or used equipment for the Highway Department, and take \$ 6,700. from available funds and \$ 1,800. from the equipment earnings account.  
PASSED - UNANIMOUS  
\$ 6,700. AVAILABLE FUNDS  
\$ 1,800. EQUIPMENT EARNINGS ACCOUNT

- ARTICLE 30 Moved and seconded that the Town vote to raise and appropriate the sum of \$ 25,000. for the purchase of a four wheel drive vehicle for the Police Department, and to take said sum from taxation.
- Moved and seconded to amend to take the sum from stabilization. Motion FAILED
- Moved and seconded to amend to take \$ 5,000. from stabilization and \$ 20,000. from borrowing.  
Motion failed.
- Moved and seconded to amend to wait for fall Special Town Meeting.  
Motion passed 40 to 25 to consider again in the fall.
- ARTICLE 31 Moved and seconded that the Town vote to raise and appropriate \$ 1,300. to be used by the Board of Selectmen for the purpose of purchasing a photocopier and maintenance contract from a certain vendor holding a contract with the Commonwealth for such item and to take said sum from taxation.  
PASSED - UNANIMOUS  
\$ 1,300. - TAXATION
- ARTICLE 33 Moved and seconded that the Town vote to raise and appropriate \$ 1500. to be used to apply a final coat of oil and stone on Cider Mill Road to settle a claim against the Town. Such sum to be used to bring said road up to the requirements of the Williamsburg Planning Board in its letter of agreement with the developer, which developer is no longer in business and is without assets. Said work to be conditioned upon an advance written waiver and release from all property owners on Cider Mill Road, including the parties to said claim, holding the Town harmless from any faults or defects in said road before or after such application, and releasing the Town from any and all outstanding responsibilities and duties in any way regarding said road and further absolving the Town from any future work of any kind on said road, including maintenance and plowing, unless said road is at some future time accepted as a public way by vote of the Town, or unless the Town at some future time votes to accept the provisions of M.G.L., Chapter 40, Section 6C relating to removal of ice and snow from private ways, or unless the Town adopts at some future time a by-law under the provisions of M.G.L., Chapter 40, Section 6N providing for temporary repairs on private ways.  
PASSED - MAJORITY  
\$ 1,500. - TAXATION
- ARTICLE 34 Moved and seconded that the Town raise and appropriate \$ 154,862. to be used for the construction, reconstruction or improvements, including surface treatments and other related work, on public approved ways approved by the Department of Public Works under the provisions of General Laws, Chapter 90, Section 34, Clause 2(A) and take said sum from borrowing.  
PASSED - UNANIMOUS  
\$ 154,862. - BORROWING
- ARTICLE 35 Moved and seconded that the Town raise and appropriate \$ 4000. which may be used for legal services, title search, recording of documents and restriction purchase in the acquisition cost of the Agricultural Restriction Program which will enable Williamsburg to become a co-holder of the deed restriction, and enhance the application's being processed and to take said sum from Timber Sales.  
PASSED - UNANIMOUS  
\$ 4,000. - TIMBER SALES



ARTICLE 32 Moved and seconded that the Town vote to authorize and direct the pursuit of Home Rule Legislation, so-called, which would allow disabled firefighters and their families to receive compensation based on the salary of a full-time entry level permanent firefighter in the geographic area in the event of job-related disability or death, and authorize the Selectmen to implement such a compensation system to be funded directly or through insurance.

Moved and seconded to amend the article to read:

"which would allow disabled firefighters or police officers and their families to receive compensation based on the salary of a full-time entry level permanent position in the relevent field in the geographic area"

AMENDMENT PASSED -UNANIMOUS

Fire Chief, Roger Bisbee, requested permission to speak to the dedication of the Town Report and thanked the Board of Selectmen for the dedication to all the firefighters that serve the Town of Williamsburg, expressing their appreciation.

Moved and seconded to amend the amendment by striking the word families and inserting "immediate family".

Moved and seconded to amend the main motion by deleting all the language after the work "death".

DEFEATED

Moved and seconded to vote on the main motion as amended to include police officers and immediate family  
PASSED - UNANIMOUS

Jeff Ciuffreda congratulated the Town on the large number of voters that turned out today and also for the response shown at Town Meeting indicating that this is a great step in the right direction, giving his thanks to all, he moved, which motion was seconded, to adjourn this meeting to June 6th at 7PM.

ADJOURNMENT 9:15PM

TOTAL APPROPRIATED FROM TAXATION	\$2,995,244.71
LESS WATER/SEWER AVAILABLE SURPLUS-	164,312.00
	- 42,250.00
	- 36,200.00
	<u>\$2,752,482.71</u>

A TRUE COPY ATTEST:

*Kathryn Warner*

KATHRYN WARNER  
TOWN CLERK

FINANCE COMMITTEE RECOMMENDATION	2,724,386.00
AVAILABLE TO SPEND	<u>2,704,469.00</u>
SHORTAGE GOING INTO MEETING	19,917.00
PLUS VOTE ON SCHOOLS	2,375.2
PLUS VOTE ON TRANSFER STATION	13,693.00
PLUS VOTE ON MEEKINS LIBRARY	<u>300.00</u>

Copies to: Division of Local Services  
Town Counsel  
Selectmen  
Town Accountant  
Treasurer  
Assessors  
Hampshire Regional School Committee  
Local School Committee

\$ 57,662

\*\*\*IT IS HEREBY NOTED THAT FISCAL 1993 FREE CASH WAS NOT CERTIFIED ON THE DATE OF THIS MEETING, THEREFORE, ALL MOTIONS WERE MADE FROM TAXATION- SINCE THE FINANCE COMMITTEE RECOMMENDATIONS TOTALED ONLY \$ 2,724,386. AND THIS TOWN MEETING VOTED TO EXPEND \$ 2,995,244.71, WITHOUT THE AVAILABILITY OF FREE CASH, THIS BUDGET IS SUBJECT TO AN OVERRIDE  
ALL DEPARTMENTS WILL WORK ON A 1/12 BUDGET UNTIL A SPECIAL TOWN MEETING CAN BE SCHEDULED TO GO THROUGH THE BUDGET A SECOND TIME  
AN OVERRIDE QUESTION WILL BE PLACED ON THE STATE PRIMARY BALLOT  
SEPTEMBER 20, 1994

MINUTES OF THE SPECIAL TOWN MEETING OCTOBER 24, 1994

A quorum being present, the Moderator called the meeting to order at 7:55PM and called for a motion on Article 1.

ARTICLE 1 Moved and seconded that the Town vote to amend the vote taken under Article 7 on June 6, 1994 to reduce the line item for property insurance by \$ 6,136.  
PASSED -UNANIMOUS WORKERS' COMPENSATION \$3023.)  
GENERAL INSURANCE \$3113.)  
Moved and seconded that the Town vote to amend the vote taken under Article 7 on June 6, 1994 Annual Town Meeting to reduce Highway Department Expense \$ 1,850. and transfer the same amount to the Highway Department Labor account.

PASSED -UNANIMOUS HIGHWAY DEPARTMENT EXPENSE \$1,850.

ARTICLE 2 Moved and seconded to raise and appropriate \$ 10,000. for FICA contribution and to take said sum from available funds.

PASSED -UNANIMOUS -LOCAL RECEIPTS

ARTICLE 3 Moved and seconded to raise and appropriate \$25,000. for the purchase of a four wheel drive vehicle for the Police Department and to take \$8,500. from available funds and \$ 16,500. from borrowing.  
VOTING YES 59 VOTING NO 1  
PASSED -MAJORITY  
\$ 8,500. POLICE DEPARTMENT REVOLVING FUND ACCOUNT  
\$16,500. BORROWING

ARTICLE 4 Moved and seconded to use \$ 119,617. of free cash to reduce the Fiscal 1995 tax levy.

PASSED -MAJORITY

ADJOURNMENT 8:25PM

A TRUE COPY ATTEST:

  
KATHRYN WARNER  
TOWN CLERK

COPIES TO: Division of Local Services  
Town Counsel  
Selectmen  
Town Accountant  
Treasurer  
Assessors  
Hampshire Regional School Committee  
Local School Committee

TOWN COLLECTOR'S REPORT	FISCAL 1994		1ST HALF		REFUNDS	INTEREST	MUN FEE	COLLECTOR FEES	MLC	INT & MUN FEE	COLLECTOR FEES & MLC	TAXES PAID	ABATEMENTS & EXEMPTIONS	TAX TITLE	OUTSTANDING DEC 31 '93
	OUTSTANDING JUL 1 '93	COMMITTED													
REAL ESTATE FY94			1780596 02		489 00	559 30		265 00	1775 00	559 30	1775 00	840240 48	19687 76	6127 62	915008 96
REAL ESTATE FY93	124476 78				500 00	5326 71				5326 71	265 00	71142 58	1472 00	4247 18	48117 04
REAL ESTATE FY92	36109 94					2380 38		55 00		2380 38	55 00	21031 60	928 21	2847 40	11504 73
REAL ESTATE FY91	10988 41					1559 37		10 00		1559 37	10 00	5822 29		1123 02	4041 10
REAL ESTATE FY90	1878 00					836 13		5 00		836 13	5 00	1876 00			0 00
PERSONAL PROPERTY FY94			29617 69					25 00				13771 85	36 18		16011 66
PERSONAL PROPERTY FY93	4728 61					35 33		40 00		35 33	25 00	510 45	3343 68		874 50
PERSONAL PROPERTY FY92	4723 33					428 64		5 00		428 64	40 00	4079 67			843 66
PERSONAL PROPERTY FY91	546 25					59 56				59 56	5 00	187 80			346 45
PERSONAL PROPERTY FY90	113 00														113 00
SEWER BETTERMENT FY94			11297 80									10225 60			1072 00
COMMITTED INTEREST			3919 05									3546 45			372 80
SEWER BETTERMENT FY93	517 00		34 00									424 00			127 00
COMMITTED INTEREST	215 10		13 50									176 20			50 40
SEWER BETTERMENT FY92	93 00											93 00			0 00
COMMITTED INTEREST	41 55									16 00		1076 00			0 00
BETTERMENT PAY-OFFS			1076 00									22 47			0 00
INTEREST ON PAY-OFFS			22 47									348 50			369 74
WATER LIENS 1994			718 24									79 34		68 11	243 82
WATER LIENS 1993	389 07											275 87			0 00
WATER LIENS 1992	275 67											132 28			70 62
SEWER LIENS 1994			202 90												68 11
SEWER LIENS 1993	186 15											125 39		120 04	0 00
SEWER LIENS 1992	125 39											802 80			0 00
FOREST PRODUCTS USE TAX			802 80									637 50			0 00
FARM ANIMAL EXCISE TAX			637 50									36967 98	1868 39		3505 80
MOTOR VEHICLE EXCISE 1983	19142 76		22611 05		588 36	146 79		780 00		148 79		1076 22	57 70		1149 89
MOTOR VEHICLE EXCISE 1982	1787 03		461 58		35 20	27 49		125 00		27 49		35 00			1628 87
MOTOR VEHICLE EXCISE 1981	1681 87					15 68		40 00		15 68		162 50			1135 11
MOTOR VEHICLE EXCISE 1980	1297 61					62 46		40 00		62 46		101 25			2143 06
MOTOR VEHICLE EXCISE 1989	2244 31					48 67		10 00		48 67		5 10			881 04
MOTOR VEHICLE EXCISE 1988						5 10		7 00		5 10					690 41
MOTOR VEHICLE EXCISE 1987	690 41														679 08
MOTOR VEHICLE EXCISE 1986	679 08														0 00
MOTOR VEHICLE EXCISE 1980			13 20			21 10		4 00		21 10		13 20			0 00
TOTALS	213814 66		1852225 80		1592 56	11514 69	16 00	1411 00	1775 00	11530 69	3186 00	1015063 10	27391 80	14331 57	1010846 45
					TOTAL	2082349 71								TOTAL	2082349 71





THE FOLLOWING IS REPRESENTATIVE OF THE	
MONIES RECEIVED IN FY'94	
APPEALS BOARD	600.00
APPLE TREE SCHOOL RENT	1500.00
BRASSORKS REUSE LOANS	47971.34
BUILDING PERMITS	14326.95
CONSERVATION COMM	0.00
CONTINENTAL CABLE FEE	289.50
ELECTRICAL PERMITS	3920.00
GAS PERMITS	1055.00
HEALTH BOARD FEES	26037.00
HRMC REIMBURSEMENT	0.00
PARKING CLERK	215.00
PLANNING BOARD	810.00
PLUMBING PERMITS	1953.00
RECREATION FEES	918.00
SELECTMEN MISCL	202.50
TIMBER SALES	0.00
TRUST FUNDS	0.00
TOTAL	99798.29



## ANNUAL REPORT OF THE COUNCIL ON AGING

The Williamsburg Council on Aging and Regional Senior Center serves the needs of 1242 hilltown seniors. The Williamsburg Council on Aging focuses on the needs of the 408 elders who reside in the villages of Williamsburg and Haydenville and is overseen by a nine(9) member Board of Directors, and three(3) non-voting Associate Members of the Board.

The Regional Senior Center works with Councils on Aging representatives from Chesterfield, Cummington, Goshen, Plainfield, Westhampton, Williamsburg, and Worthington to bring services to the seniors in these seven (7) rural hilltowns in the most effective manner possible. Though this Hilltown COA Consortium works cooperatively, each town Council on Aging is an independent entity, operating their own individual programs to provide services, education, information, companionship, newsletters, weekday meals, travel, entertainment, transportation, referrals, and other help. Our mutual directive is the same: to improve the quality of living for local and regional seniors. Some of the ways those needs have been met by the Regional Senior Center in 1994 are outlined below:

Working with the Franklin Regional Transit Authority, the Senior Center offers van service three times a week. The van picks up Hilltown seniors at their homes to accomplish transport to medical appointments, grocery shopping, meal site visits, and some recreational activities. This van service also delivers each rider to their door at the end of the day. Individual medical transportation needs that cannot be reasonably met by van use are provided by volunteer drivers through 1-on-1 Medical Transportation. The 1-on-1 service provided 114 rides to seniors in the 1994 calendar year, the FRTA van service provided 1636 rides to twenty (20) people from five hilltowns.

Working closely with the Williamsburg Visiting Nurses Association, clinics are offered, usually at no charge to recipients, for blood pressure screening, flu shots, cholesterol testing, vision and hearing screenings, and podiatry examinations and treatment.

Additional services include AARP sponsored tax preparation and HCAC Fuel Assistance Application preparation. Referrals are frequently made to senior living complexes, care facilities, Hospice organizations, self-help programs, and Alzheimer's and other disease specific groups. There is also a clearing house for information, helpful to the over fifty-five community, that is made available to anyone upon request.

There is more to accomplish. The plans and hopes for 1995 include: an exciting program to preserve the knowledge and historical perspective of the elders in our communities through the production of a video taped oral history; a new outreach effort that will employ a nurse/caseworker, through the Worthington Health Center, who will identify and assess areas and individuals in need; the strengthening of our seven town Consortium efforts to upgrade the quality of living and companionship in each town; an enlargement of the van service to include short excursions to shopping malls, movies, parks, and other much needed recreational venues; and an expansion and increased viability of the crucial HEN program, a volunteer in-home help and companionship endeavor funded and managed by Highland Valley Elder Services with a Hilltown Community Development Small Cities Block Grant.

We look forward to employing the many new possibilities and directions available to continue to benefit the often overlooked elders in our rural area.

RESPECTFULLY SUBMITTED,

PAUL CHEDA, DIRECTOR

## ANNUAL REPORT OF THE FINANCE COMMITTEE

The Finance Committee has undergone many changes in membership this year. Lloyd Warriner, Kim Boas, and Denise Banister have returned after a brief hiatus; and Ed Everett was elected in the May election. Two members left the Finance Committee to serve the town in other capacities: Fred Goodhue is now a selectman, and Steve Snow is our new Town Treasurer. Long-time member, Bill Loomis, resigned at mid-year. The committee met twenty-seven times in fiscal year 1994.

The resignation of Town Accountant Carl Satterfield brought about more changes. The new Town Accountant, Dave Kielson, worked long and hard to close out the fiscal year 1994 books, and the final transfers from the Reserve Fund were not completed until January 31, 1995. The Finance Committee wishes to recognize Carl Satterfield's many years as Town Accountant, and to commend Dave Kielson for his hard work in getting the town's accounts reconciled and transferred to the new computer system, which provides informative reports on a timely basis for the use of all departments.

Arriving at the budget for fiscal year 1995 was very difficult. The Education Reform Bill mandated a combined increase of \$ 118,332. over the amount appropriated in fiscal year 1994 for the local and regional schools. This requirement, when combined with an increase of revenues of only \$ 126,000. over the fiscal year 1994 figure made the job of balancing the fiscal year 1995 very difficult indeed. All other departments' budgets felt the impact, and the Finance Committee would like to thank all departments who worked cooperatively to trim their budgets. The Finance committee has worked to move school-related expenses from the overall town budget into the local school budget, so that voters can see the true cost of running the schools. The health insurance expense for school employees, however, continues to appear in the budget line for health insurance.

Each year the town appropriates monies for the Reserve Fund. This account is controlled by the Finance Committee for the purpose of providing funding only for unforeseen or extraordinary needs. In years of particularly tight budgets where a lot of cutting has been done, the Reserve Fund becomes an important resource for all departments. Activity in the fiscal 1994 Reserve Fund is as follows:

\$ 40,000.00	BALANCE JULY 1, 1993
\$ 2,250.00	Treasurer's Expense for computer purchase
\$ 3,574.00	Accountant's Expense for computer purchase
\$ 2,255.82	Employees Social Security Expense
\$ 3,735.10	Highway garage and Equipment Maintenance
\$ 4,850.46	Local Schools
\$ 70.21	Building Inspector's Expense
\$ 80.00	State Motor Vehicle Surcharge
\$ 1,446.00	Regional Transit Charge
\$ 1,193.88	Other Expenditures
\$ 450.00	Selectmen's Expense
\$ 200.00	Selectmen's Advertising
\$ .10	Treasurer's Salary
\$ 1,899.69	Treasurer's Expense
\$ 131.65	Assessors Expense
\$ .18	Secretary's Salary
\$ 37.00	Copier Rental
\$ 46.26	Street Lighting
\$ 14.56	Veterans' Benefits
\$ 8.77	Recreation Commission
\$ 13,678.36	ENDING BALANCE

RESPECTFULLY SUBMITTED,  
DENISE BANISTER, SECRETARY

## ANNUAL REPORT OF THE FIRE CHIEF

The Williamsburg Fire Department responded to sixty-one (61) calls during 1994. There were fifteen (15) calls to auto accidents, seven (7) to automobile fires, seven (7) to alarms sounding, six (6) chimney fires, five (5) brush or woodland fires, four (4) appliance malfunctions; four (4) hazardous material (petroleum) spills, three (3) structure fires, two (2) requests for mutual aid, and eight (8) miscellaneous calls.

The members of the Fire Department drill two nights per month to help maintain their skills and learn new ones. These drills include fire pump operation, truck driving, establishing a water flow from a hydrant or by tank truck, the use of hose and nozzels, and self contained breathing apparatus, recognizing hazardous materials, first aid and C.P.R.

I wish to thank the Board of Selectmen for dedicating the 1993 Town Report to the efforts of the firefighters. It was a pleasant surprise for the members of the Fire Department. It is nice to be recognized in such a public and lasting way.

The 911 Dispatch System is now implemented and working well for the Fire Department.

I hope the town will move forward to study the replacement of the Fire Stations. This has been a subject of discussion for several years. We should make some decision whether to improve the buildings we have or put our efforts into some alternative.

I wish to thank the officers and firefighters who work unselfishly and diligently to be trained and ready to respond to a call for help. They are willing to work for little monetary reward and a great satisfaction realized in helping others who need their special skills.

RESPECTIVELY SUBMITTED,

ROGER BISBEE, FIRE CHIEF

## ANNUAL REPORT OF THE GOSHEN AMBULANCE

The Ambulance Service welcomes new EMTs, Sabrina Prescott and John Newcomber of Williamsburg, and Donna Hewes of Goshen. also, we have four EMTs currently enrolled in the Intermediate program and two in the Paramedic program. This represents countless hours of class and study and clinical practice and much dedication on the part of these unpaid VOLUNTEERS. HELP! We need more EMTs, especially those who would be available during daytime hours!!!!

E-911 was installed this fall and we are now dispatched by this system. In 1994 we responded to 210 calls and supplied ALS level to 30% of these. We expect the number of calls to continue to increase.

Anyone interested in helping with fund raising to purchase a new ambulance should contact the Director. Our target date for replacement of an ambulance is between 1998 and 2000. We will need to raise approximately \$80,000. dollars by that time.

RESPECTFULLY SUBMITTED,

FRANCIS S. DRESSER  
DIRECTOR AMBULANCE SERVICES  
TOWNS OF GOSHEN, CHESTERFIELD, AND WILLIAMSBURG



## ANNUAL REPORT OF THE HAMPSHIRE REGIONAL SCHOOL COMMITTEE

During the previous year, the school committee dealt with two major issues. The first is the retirement of our long term highly respected Superintendent, Richard E. Dragon, and the subsequent search and hiring of our present Superintendent, Dr. William E. Erickson. This process took many months and required the search committee to consider carefully the needs of our school, and the whole district. We deeply regret Mr. Dragon's retirement, but in accepting it, wish him well, and happy in his new activities. We look forward to working with Bill Erickson, and are interested in his educational outlook, and goals.

The second issue is one of serious ramifications for the students of Hampshire Regional and ultimately for our five towns. The budgetary situation is disastrous. As the school population grows, our needs have grown, but the financial backing to support those needs is not keeping step. We have larger class sizes than ever before; we are very inadequately supplied in the classroom; we have demands from the computerized world of the 1990s which we must meet, and which we can not presently meet. The budget the school is running on for the 1994-95 school year is one half a million dollars less than needed. The budget request for the 1995-1996 year incorporates the needs of sixty more students, and is highly increased.

The state has all but abandoned school districts which spend at a moderate level. What happens to your school is now up to the local voter. Unlike other years' reports, this is a simple plea to you, as a citizen of these towns, to heed to increased population, and the increased need at the school, and to inform yourselves about the seriousness facing Hampshire Regional students. Thank you.

RESPECTFULLY SUBMITTED,

HAMPSHIRE REGIONAL SCHOOL COMMITTEE



## ANNUAL REPORT OF THE HAYDENVILLE LIBRARY

The Haydenville Library completed a very successful year, with a number of new books; fiction, nonfiction and childrens.

We also relied on books and videos from the Western Mass Regional Bookmobile. Many patrons took advantage of the inter-library loan program to acquire books that they wanted.

The Appletree Cooperative Nursery School continued their visits every other week, a practice of the past three years, and we look forward to receiving students from the Charter School when it opens in 1995.

Using a library grant, we purchased a computer and set up a "Homework Center" which has been received with great enthusiasm by the students in the village of Haydenville. This has been an asset to the students that are unable to get to Williamsburg to use the Center at the Meekin's Library.

A Small Cities Block Grant, administered by the Hilltown Community Development Corporation of Chesterfield, has allowed us to install a ramp, making the Haydenville Library accessible to those with physical impairments. We wish to thank the Williamsburg Highway Department for their assistance in this installation. They provided the labor and materials for grading the area in preparation for the ramp and landscaped the outside, relocating shrubs and seeding the new lawn after the ramp was in.

The library contains 3,927 books, including 495 paperbacks, with circulation this year of 2,304 books. The library discarded 136 books in 1994, received 123 gifts and 215 paperbacks.

RESPECTFULLY SUBMITTED,

DOROTHEA, MOSHER, LIBRARIAN AND TRUSTEE

## ANNUAL REPORT OF THE HIGHWAY SUPERINTENDENT

The winter of 1993/1994 was a very busy season with twenty-two storms (twenty snow storms and one snow storm changing to ice) totaling eighty inches of snow and one rain storm which formed ice on the roads. Fifty-one tons of sand and one hundred, eighty-eight tons of salt were used. Salt became unavailable during the late season, making the application of unsalted sand necessary. This material is not very effective in improving the driving or helping clear the roads. This resulted in a prolonged period of poor road conditions.

This year the motorists benefited from the Board of Water Commissioners decision to overlay the streets within the limits of the water system improvement project with bituminous rather than just repairing the trench. We now enjoy many streets which should remain smooth for years.

The Massachusetts Highway Department completed an improvement project on Route 143. This much awaited project is appreciated by those who drive that road. It is also much easier to maintain during the winter.

The Highway Department employees completed the project started on South Street and improved part of North Street. The poor road surfaces and drainage problems on both roads are greatly improved.

Further work was done on Petticoat Hill Road and another section is ready for work in 1995.

In addition to the winter work and construction, the Highway Department employees performed usual spring sweeping, brush cutting, grading of dirt roads, and numerous other tasks necessary to keep the roads, building, and equipment in repair.

For the past three years a lot of my time was taken with the Northampton water main project on Mountain and High Streets and the improvement project to our own water system. I am looking forward to spending the construction season this year without having to take time away from the Highway Department projects.

Our new truck arrived and the Highway Department employees did a lot of work to get it ready to plow and sand. The plow and sander are ordered but not delivered. We used the truck for some plowing this year but it can not be in full use until next winter.

The Town received a grant from the Massachusetts Highway Department to build a storage building for winter sand and salt. Construction is nearly complete and the building will be ready to fill for next year's winter season. We look forward to working with material that is not mixed with ice and snow and that the rain has not washed the salt from.

Money from the Massachusetts Highway Department Transportation Bond Issue is greatly improved over past amounts. We should be able to make some significant progress in improving our roads if the funding remains high and forthcoming.

The bridge replacement and repair requests which have been ongoing since 1988 still seem to be stagnant. The Town has been assured by the Massachusetts Highway Department that these projects will move forward.

There is a project that is in some initial stage which would provide funds from the Massachusetts Highway Department to improve Ashfield Road. It appears that the project will probably not happen soon unless the Town is willing to pay for design and engineering.

The dedication and efforts by the Highway Department employees, the cooperation from other Town Boards and area contractors all contribute toward keeping the Highway Department functioning and getting the work done.

RESPECTFULLY SUBMITTED,

ROGER BISBEE, HIGHWAY SUPERINTENDENT

## ANNUAL REPORT HILLTOWN RESOURCE MANAGEMENT COOPERATIVE

The Hilltown Resource Management Cooperative is a municipal organization made up and funded by eleven communities; Ashfield, Chesterfield, Cummington, Goshen, Hatfield, Huntington, Middlefield, Plainfield, Westhampton, Williamsburg and Worthington. These Towns joined forces through an inter municipal agreement in 1989 to cooperatively deal with their waste management problems. The HRMC, as part of its charter, is directed to create and implement a comprehensive waste management strategy for the region. Keeping costs under control during these times of tight budgets is an extraordinary challenge, the HRMC realizes that waste prevention through regional cooperative outreach and technical assistance programs is the most effective cost prevention strategy at the local level. The four main goals of the HRMC are to:

1. Assist the Towns in monitoring and controlling waste disposal and recycling costs.
2. Keep abreast of changing State and Federal regulations on behalf of local Boards which manage the Towns waste disposal and recycling programs.
3. Perform aggressive and proactive education/outreach programs through the schools, town meetings, and regionally. Programs such as the Household Hazardous Waste Collection, the compost bin distribution and general education to keep the public informed about waste management and recycling issues.
4. Advocate on behalf of the Towns concerning waste management and recycling related issues when appropriate.

We each are responsible for generating over 2000 lbs of trash and recyclables and 30lbs of Household Hazardous Waste each year. Educating residents on the proper handling of the waste/recycling stream, assisting Towns with waste stream and recyclables management and informing residents on wise environmental shopping choices are three important functions of the HRMC. It is the combined efforts of the eleven HRMC member Towns through the Board members, volunteers and its administrator which allow the HRMC to accomplish its goals. To this end, the HRMC has dedicated 1/2 of its \$54,316.02 budget to education and outreach efforts during this year and the remainder of its budget to other HRMC programs and technical assistance to local boards. Additionally, the HRMC has been awarded over \$12,000. in Federal, State and private grant money over the past year to further assist us in our education, outreach and technical assistance efforts.

It is my pleasure to serve as administrator of the HRMC. I look forward to the upcoming year with great promise and expectation. If you have any questions feel free to call the HRMC at 268-3845, this is your cooperative effort, together we can make it work.

RESPECTFULLY SUBMITTED

ERIC WEISS, ADMINISTRATOR

## ANNUAL REPORT OF THE HISTORICAL COMMISSION

As set out in last year's report, while continuing to carry out it's routine duties, the commission has undertaken in recent years two major projects and has divided the responsibility for them among it's members.

One of these projects, being carried out by Margaret Waggoner and Wendy Stayman, involves the Williamsburg Historical Archives. The documents contained in this collection have been sorted, cleaned and are being stored in acid-free containers as the budget permits. The detailed inventory of the most important of these documents has been completed and is continuing for the next important ones. The process of coding each of these documents for uniqueness, completeness, historical and research importance, and physical condition a process slow by it's very nature, is proceeding well. While continuing with these two aspects of the project, we have begun the work of conservation of the documents. In our work, assistance has been generously provided by the staff of the new England Document Conservation Center and the Smith College Museum of Art to whom we express our great appreciation.

The second project, being carried out by Jeanne Hemenway with the assistance of many members of the community, is documentation of the history of the oldest buildings in Town. Being compiled are homes and buildings older than 1850 along with the owners to date and any stories handed down over the years. Sources for research are Town records, Registry of Deeds, Deming History, old maps, cemetery records, family records and History of Connecticut Valley, (Events) It is estimated that 50% of the project has been completed, Any very old pictures we can copy will be appreciated. Hopefully, we will be able to find a way to publish this information.

RESPECTFULLY SUBMITTED

MARGARET WAGGONER  
JEANNE HEMENWAY  
WENDY STAYMAN  
NORMAN GRAVES



## ANNUAL REPORT OF THE BOARD OF SELECTMEN

The Board of Selectmen dealt with many of the traditional issues facing all town boards in any year, including the condition of roads, bridges, citizen concerns, and budgets. In addition, some new issues were addressed that would have continuing impact on the welfare of the town.

In February, the Meekins Library Trustees approached the Board seeking town participation in a bond issue for a state construction grant application. Although the board declined to sign at that point given the time constraints and the inappropriateness of a public body signing for a private corporation (Meekins) the Selectboard would continue to hear of plans during the year for the conversion of Meekins to a public library.

Following the town elections in May several personnel changes were made on both the board and in town appointive posts. Kathy Warner was elected as Chairperson, Jeff Ciuffreda as Clerk, and Fred Goodhue joined the Board following Jim DiDonato's decision not to seek re-election. Carl Satterfield resigned as Town Accountant and the Board appointed Dave Kielson of Chesterfield to replace him. Additionally, Jim Lawrence of Mountain Street was appointed to take over the duties of Building Inspector from the resigning Will Heiser. Furthermore, an employee evaluation program was instituted.

The Board agreed to participate in the state's Agricultural Protection Program in February. Three applications were received from town residents and town meeting action later in the year funded the town share of the costs. This program limits taxes on farmland in exchange for the loss of development rights by the owner with the preservation of open space as the goal.

The Board spent a substantial amount of time responding to the Coaster's management request to feature exotic dancers at their Route 9 location. Following consultation with counsel and a public hearing in June the Board denied the request for a permit and was subsequently sued by Dennis Doran, acting for the management.

The old town office building was approved as a new location for the Police Department and the Board worked with volunteers and the Police to ready the structure for occupancy. The Town Office was also painted during the summer.

A long term plan came to fruition with the board accepting the Massachusetts Highway Salt Shed Agreement, signing on Huntley Associates as the construction consultants and selecting Dome Corporation of America as the contractors. Construction began in the fall.

Plans moved ahead for the handicapped accessibility projects for the haydenville Library, and plans for the construction of the Bikepath were revived.

In terms of new initiatives the Board first heard of the City of Northampton's plan to build a water treatment facility at the Mountain Street reservoir and of the award of a charter to the Hilltown Charter School under the Educational Reform Act of 1993. Both issues would hold the continuing attention of the Board.

RESPECTFULLY SUBMITTED,

FREDERICK GOODHUE, CLERK



## SUPERINTENDENT'S REPORT

Of the many changes affecting the schools during 1994, none is so significant as the retirement of Richard E. Dragon, who first came to our district as Assistant Superintendent in 1968, and in 1983 became Superintendent of Schools. During his tenure, Mr. Dragon was responsible for countless educational improvements in regular and special education, the construction of both the Hampshire Regional High School and Westhampton Elementary School, the renovation of the Helen E. James School in Williamsburg, and groundbreaking for the William E. Norris School renovation. Also during these years, he assisted the towns of Chesterfield and Goshen unite to form an elementary regional district. On September 1, 1994, Mr. Dragon retired, after devoting 26 years of competent leadership on behalf of our students and teachers.

With the advent of Education Reform legislation in 1993, our schools have been expected to take on many tasks related to school improvement, including strengthening and connecting our curriculum, bringing technology into daily instruction, providing the support and resources our teachers need to teach well, and improving our financial stability. We view these important challenges as opportunities, not obstacles.

We have established the following goals for this year:

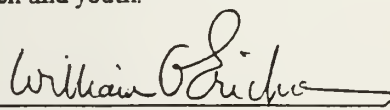
- a) Bring about consistency and articulation of curriculum across grades and among schools;
- b) Create positive ways for parents and community members to engage with the schools;
- c) Strengthen and empower principals in the spirit of Education Reform and site-based governance;
- d) Build confidence in the good work of our schools by demonstrating and publicizing what we do well;
- e) Build and bring about integrated use of technology in teaching and learning;
- f) Work to equalize opportunities for children by upgrading physical facilities;
- g) Fight for fairer funding of regional districts as compared with single-town districts in the state.

These goals guide our daily work and provide a focus for everything done by school committees, principals, teachers and the support staff.

Among examples of the different and exciting projects in the works or underway around the five towns.

- While doing their best to cope with inadequate facilities, a new elementary school facility is a major hope for students and teachers in the **Chesterfield-Goshen** Regional district.
- The Curriculum Improvement Council at **Hampshire Regional** has tackled the school's course descriptions and is preparing for a New England Association of Secondary Schools accreditation team visit during the 1995-96 school year.
- A 24-classroom addition to the William E. Norris School in **Southampton** will be finished on schedule, and all 500 students from grades K-6 will be taught in the new building in the fall of 1995. Holding classes amidst debris and renovation during 1994-95 has been a learning experience for students.
- Gradual growth in enrollment in **Westhampton** has been a topic of concern for future planning, where we are discussing the possibilities of how best to accommodate more than one class in some grades.
- For the first time ever, **Williamsburg** is offering space to out-of-town residents as a "of choice," and there has been much work done to share resources and collaborate with Hilltown Charter School opening in the fall of 1995, while seeking constructive ways to minimize its financial impact on the local school program.

Designing school-based professional improvement and meaningful curriculum, capitalizing on technology, changing governance through councils and site-based management, and improving parent-school communication have become the most important tasks in today's schools. We are extremely fortunate to have highly motivated teachers, a loyal and talented support staff, and some very resourceful, actively involved residents in the five towns who together will make a tremendous difference in the lives of our children and youth.

  
William G. Erickson, Superintendent

HAMPSHIRE REGIONAL SCHOOL DISTRICT  
REPORT OF THE SUPERINTENDENT OF SCHOOLS

The student enrollment figures for the District recorded as of October 1, 1994 were as follows:

GRADE	CHEST	GOSH	SOUTH	WEST	WILL	TOTAL
7	17	8	73	20	24	142
8	23	15	75	17	34	164
9	10	9	66	19	26	130
10	15	6	53	21	11	106
11	10	3	65	12	23	113
12	7	7	43	17	29	103
HRHS	82	48	375	106	147	758

The following assessment percentages are listed for several years in order to illustrate the shifting of the student population:

	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96
CHFLD	12.214	11.539	10.802	10.429	10.395	10.511
GOSHEN	6.260	6.769	6.769	6.442	6.397	6.379
S.HAMPTON	44.733	44.615	44.615	47.929	48.426	48.713
W.HAMPTON	15.878	15.231	15.231	16.411	15.642	15.187
WMSBURG	20.195	21.846	21.846	18.788	19.140	19.210

Personnel newly employed during 1994 include:

Amy Burton - English/Drama  
Euthecia Hancewicz - Math

Personnel who left the employ of the District in 1994:

Richard E. Dragon - Superintendent  
John Mankowski - Math  
Bette McGill - Reading

Based upon pupil enrollment data, including preschool special education and vocational school students recorded as of each October 1st, the six (6) cooperating school systems share the costs of employing a common superintendent of schools and a common central administrative office and staff. The following statistics show how the responsibility for these costs has varied over a three (3) year period:

	1993-94	1994-95	1995-96
Chesterfield/ Goshen K-6	13.4	12.5	11.2
Southampton K-6	26.8	26.9	26.7
Westhampton K-6	9.1	9.5	9.4
Williamsburg K-6	12.8	12.5	12.2
Hampshire Regional 7-12	37.9	38.7	40.5
	100.0%	100.0%	100.0%

HAMPSHIRE REGIONAL SCHOOL DISTRICT

TREASURER'S REPORT

JULY 1, 1993 THROUGH JUNE 30, 1994

PART I     BALANCE SHEET

PART II    STATEMENT OF APPROPRIATIONS &  
EXPENDITURES

PART III   STATEMENT OF CASH RECEIPTS &  
DISBURSEMENTS

PART IV    STATEMENT OF SURPLUS REVENUE

I  
BALANCE SHEET  
HAMPSHIRE REGIONAL SCHOOL DISTRICT  
JUNE 30, 1994

ASSETS

LIABILITIES

CASH	\$415,284.53	BLUE CROSS INSURANCE	\$4,311.36
ADMINISTRATIVE-PAYROLL	\$6,025.32	BLU CARE	\$848.72
SOUTHAMPTON DEFERRAL	\$32,058.00	LIFE INSURANCE	\$113.32
WESTHAMPTON DEFERRAL	\$10,944.00	CHP	\$76.48
WILLIAMSBURG DEFERRAL	\$15,698.00	KAISER	\$610.07
ATHLETIC FUND	\$5,565.78	HMO BLUE	\$1,093.67
ACADEMIC FUND	\$28.40	HNE	\$93.84
DRUG FREE GRANT	\$1,354.01	MUTUAL-OMAHA	\$918.32
		SURPLUS REVENUE -E & D	\$56,111.72
		SSAP GRANT	\$559.38
		PL94-142	\$3,033.47
		SPRIG	\$5,933.03
		DRUG FREE	\$902.26
		MASS SAFE	\$1,370.59
		HPP PRE SCH	\$20.22
		EARLY CHILD II	\$211.96
		HEALTH PROTECT	\$8,757.91
		PALMS	\$755.59
		PL89-313	\$1,061.56
		FAMILY INVOLM'T	\$1,052.42
		EARLY CHILD Q	\$1,096.78
		COMM EZ	\$8,410.00
		ROOF PROJ	\$208.89
		COMM OF MASS	\$3,483.77
		TEMPORARY LOAN	\$300,000.00
		CAFETERIA	\$26,327.90
		L & D TEXTS	\$1,205.44
		PROF DEVELOPM'T	\$177.50
		LIBRARY BOOKS	\$200.00
		ENERGY MANAGEMENT FUND	\$454.30
		2000 INSTRUCTION-934	\$54,288.01
		3000 OTHER SERICES-934	\$3,269.56
	\$486,958.04		\$486,958.04

II  
STATMENT OF APPROPRIATIONS & EXPENDITURES  
HAMPSHIRE REGIONAL SCHOOL DISTRICT  
YEAR ENDING JUNE 30, 1994

ACCOUNT		BUDGETED	EXPENDED	ENCUMBERED PAYROLL & BILLS	BALANCE JUNE 30, 1994
		JULY 1, 1993 JUNE 30, 1994	JULY 1, 1993 JUNE 30, 1994		
1000	ADMINISTRATION	\$145,090.00	\$144,374.80		\$715.20
2000	INSTRUCTION	\$2,486,126.00	\$2,475,805.66	\$54,288.01	(\$43,967.67)
3000	OTHER SCHOOL SERVICES	\$377,084.00	\$364,926.58	\$3,269.56	\$8,887.86
4000	OPERATION OF PLANT	\$315,850.00	\$314,579.82		\$1,270.18
5000	FIXED CHARGES	\$484,396.00	\$457,880.55		\$26,515.45
7000	NEW EQUIPMENT	\$28,324.00	\$23,583.13		\$4,740.87
8000	DEBT	\$22,080.00	\$22,080.00		\$0.00
9000	PROGRAMS W/O DISTRICTS	\$172,871.00	\$182,314.08		(\$9,443.08)
		\$4,031,821.00	\$3,985,544.62	\$57,557.57	(\$11,281.19)
		=====	=====	=====	=====



# III

## STATEMENT OF CASH RECEIPTS & DISBURSEMENTS HAMPSHIRE REGIONAL SCHOOL DISTRICT YEAR ENDING JUNE 30, 1994

CASH ON HAND JULY 1, 1993

\$118,514.5

### RECEIPTS:

#### ASSESSMENT REVENUE:

CHESTERFIELD	\$235,333.00
GOSHEN	\$159,591.00
SOUTHAMPTON	\$1,224,927.00
WESTHAMPTON	\$385,114.00
WILLIAMSBURG	\$467,154.00

\$2,472,119.00

#### INTEREST EARNED:

\$7,756.72

#### STATE & FEDERAL PAENTS & PRIVATE GRANTS:

CH 70 SCHOOL AID	\$1,291,667.00
REGULAR TRANSPORTATION	\$221,156.00
SPED TRANSPORTATION	\$10,852.00
PL94-142	\$72,535.00
GOVENORS ALLIANCE	\$2,216.80
PL 89-313	\$20,475.00
PALM	\$2,600.00
SPRIG	\$22,500.00
PRE SCHOOL & PARENTS HPP6	\$10,115.00
DF SCHOOLS	\$7,769.00
CHAP 2	\$4,745.00
SUMMER PROGRAM	\$6,401.66
HPG	\$79,665.00
HADAPP	\$412.00
MASS SAFETY	\$2,000.00
FAMILY INVOLV.	\$5,000.00
ECQN III	\$2,000.00
COMM EZ	\$8,410.00

\$1,770,519.46

#### CAFETERIA REVOLVING FUND:

LUNCH RECEIPTS	\$121,981.08
STATE REIMBURSEMENTS	\$2,431.24
FEDERAL REIMBURSEMENTS	\$10,936.44
MEALS TAX	\$266.90

\$135,615.66

OTHER REVOLVING FUNDS:

ATHLETIC FUND	\$7,710.69
ADMIN. REVOLV. FUND	\$208,533.32
LOST & DAMAGED TEXTS	\$1,285.31
ACADEMIC FUND	\$845.00
PROF DEVELOPMENT	\$135.00
FIELD TRIP	\$125.00
LIBRARY BOOKS	\$200.00

-----  
\$218,834.32

TEMPORARY LOAN:

\$500,000.00  
-----

EMPLOYEE PAYROLL DEDUCTIONS:

FEDERAL WITHHOLDING TAX	\$334,269.27
STATE WITHHOLDING TAX	\$163,599.33
HAMPSHIRE COUNTY RETIREMENT	\$38,857.84
MASS TEACHER RETIREMENT	\$153,019.09
ANNUITIES	\$103,330.16
BLUE CROSS/SHIELD	\$53,252.16
KAISER	\$8,431.69
COMMUNITY HETH	\$1,353.00
LIFE INSURANCE	\$1,177.64
CREDIT UNION POSITS/LOANS	\$10,791.00
UNITED WAY	\$854.00
MTA DUES	\$20,516.60
MMC TAX	\$14,388.09
SOCIAL SECURITY	\$5,467.42
HMO BLUE	\$29,013.20
BLU CARE	\$8,532.24
HEALTH N.E.	\$3,087.60
MUTUAL-OMAHA	\$6,595.50

-----  
\$956,535.83

MISCELLANEOUS RECEIPTS:

DEFERRAL	\$19,568.00
COPIES/RECORDS	\$430.10
TRANSCRIPTS	\$39.30
PAY TELEPHONE	\$77.87
BUILDING USE	\$48.00
REFUNDS	\$7,921.68
MISC REC'T	\$989.00
HEALTH INS	\$31,216.00

-----  
\$60,289.95

TOTAL RECEIPTS:

\$6,121,670.94  
-----

TOTAL BALANCE & RECEIPTS:

\$6,240,185.46  
-----

## DISBURSEMENTS:

-----  
EMPLOYEE PAYROLL DEDUCTIONS:  
-----

FEDERAL WITHHOLDING TAX	\$334,269.27
STATE WITHHOLDING TAX	\$163,599.33
HAMPSHIRE COUNTY RETIREMENT	\$38,857.84
MASS TEACHER RETIREMENT	\$153,019.09
ANNUITIES	\$103,330.16
BLUE CROSS/SHIELD	\$52,737.71
KAISER	\$8,290.82
COMMUNITY HEALTH	\$1,348.96
AETNA INSURANCE	\$1,169.53
CREDIT UNION DEPOSITS	\$10,791.00
UNITED WAY	\$854.00
MTA DUES	\$20,516.60
MMC TAX	\$14,388.09
HMO BLUE	\$29,213.80
SOCIAL SECURITY	\$5,467.42
BLU CARE	\$8,899.12
HEALTH N.E.	\$2,993.76
MUTUAL-OMAHA	\$6,532.38

-----  
\$956,278.88

## TEMPORARY LOAN PAYMENT:

\$200,000.00  
-----PAYMENTS FROM GRANTS:  
-----

PL94-142	\$77,447.73
PL89-313	\$19,413.44
DDE	\$25.00
SUMMER PROGRAM	\$6,667.47
SPRIG	\$21,590.97
CHAP 2	\$4,867.04
PALMS	\$4,444.41
EARLY CHILD Q	\$8,880.37
HEALTH PROTECTION	\$70,907.09
DRUG FREE	\$9,109.96
HADAPP	\$412.00
PRE SCHOOLER & PARENTS	\$11,585.40
MASS SAFETY	\$629.41
FAMILY INVOL.	\$3,947.58
GOV ALLIANCE	\$1,354.01

-----  
\$241,281.88PAYMENTS FROM REVOLVING FUNDS:  
-----

CAFETERIA	\$119,886.40
LOST & DAMAGED TEXTS	\$867.70
ADM REVOLV	\$206,025.96
PROF DEV	\$147.50
FIELD TRIPS	\$425.00
ATHLETIC FUND	\$15,607.89
ENERGY MGM'T	\$9,639.51
ACADEMIC FUND	\$1,202.70
POSTAGE FUND	\$25.00
INSURANCE	\$1,632.77

-----  
\$355,460.43

MEALS TAX:

\$266.90

OPERATING COSTS:

#1000 ADMINISTRATION	\$144,374.80
#2000 INSTRUCTION	\$2,549,619.00
#3000 OTHER SERVICES	\$368,524.46
#4000 MAINTENANCE	\$323,231.82
#5000 FIXED CHARGES	\$457,880.55
#7000 EQUIPMENT	\$23,583.13
#8000 LONG TERM DEBT	\$22,085.00
#9000 OTHER SCHOOL SERVICES	\$182,314.08

\$4,071,612.84

TOTAL DISBURSEMENTS:

\$5,824,900.93

CASH ON HAND-JUNE 30, 1994:

\$415,284.53

TOTAL DISBURSEMENTS & CASH-JUNE 30, 1994:

\$6,240,185.46

IV

STATEMENT OF SURPLUS REVENUE  
JULY 1, 1993-JUNE 30, 1994

GENERAL FUND SURPLUS:

SURPLUS REVENUE-EXCESS & DEFICIENCY:

OPENING BALANCE JULY 1, 1993

\$55,027.38

TRANSFERRED REVENUE INCOME

\$12,365.53

TRANSFERRED FROM BUDGET DEFICIT

(\$11,281.19)

CLOSING BALANCE JUNE 30, 1994

\$56,111.72

BUDGET PLAN 1994/95:

BEGINNING BALANCE

\$56,111.72

USE \$ 56,000 TO OFFSET BUDGET REDUCTIONS

(\$56,000.00)

FORECASTED E & D BALANCE

\$111.72

  
JAMES R FREEBOURN, TREASURER

1994-95  
WILLIAMSBURG  
REPORT OF THE SUPERINTENDENT OF SCHOOLS

	1992	1993	1994
Preschool	13	4	2
Kindergarten	27	28	25
Grade 1	35	32	30
Grade 2	28	35	33
Grade 3	29	27	31
Grade 4	26	32	31
Grade 5	22	25	30
Grade 6	36	22	27
 TOTAL PUBLIC SCHOOLS	 216	 205	 209
 VOCATIONAL SCHOOLS	 18	 20	 20
 HAMPSHIRE REGIONAL	 125	 138	 147
 PUPILS IN PUBLIC SCHOOLS	 359	 363	 376

Personnel newly employed during 1994 include:

Maureen Sheehan - Sped Teacher  
 Lisa Peloquin - Grade 6  
 Maura Carberry - Preschool Teacher  
 Susan Adelson - Preschool Teacher  
 Nancy Carter - Sped Aide  
 Santha Parke - Sped Permanent Sub.

Personnel who left the employ of the District in 1994 include:

Rose Carr - Sped Teacher  
 MaryAnne Holmes - Preschool Teacher  
 Dorothy Ladd - Principal  
 Nancy Desrosiers - Teacher Aide  
 Leslie Taylor - Assistant Preschool Teacher  
 Susan Metters - Adjustment Counselor



## ANNUAL REPORT OF THE TRUST FUND/CEMETERY COMMISSION

The Trust Fund and Cemetery Commission finished their third year of a three year contract with Merrill Lynch as our investment advisors. We also began the process of making changes to the will of Daniel Collins as those funds can presently only be invested in "safe and solvent local banks". It is the belief of the Commissioners, as well as our advisors, that being tied to only one sector is not the best investment strategy for the long run. These changes to the will must be approved by Probate Court. The balance in the Collins Fund as of December 31, 1994 was \$357,345.00.

Henry Warner continued during the year as Chairman, Jeffrey Ciuffreda as Secretary to the Board, and Wilbur Loomis as the third member. The Commission continues to meet every other Tuesday at 7PM at the Town Offices.

The Investment Account continues to incorporate all of the various trusts, other than the Collins Fund, in control of the Town. At year's end the Investment Account had a balance of \$409,800.12. The Commission continues to work on a better system which will break down this account monthly, showing each individual account and it's balance. This is expected to occur during next year.

Toward the end of the year, the Commissioner's elected to put the contract for management of our funds back out to bid. Four proposals had been received by year's end and interviews will take place early in 1995. The Commission is looking for proven management, a style to fit the town's investment philosophy, and local service. Merrill Lynch has served the town well and is one of the respondents for continued service.

RESPECTIVELY SUBMITTED,

HENRY J. WARNER, CHAIRMAN

TOWN OF WILLIAMSBURG, MASSACHUSETTS  
FINANCIAL STATEMENTS AND SUPPLEMENTAL INFORMATION  
YEAR ENDED JUNE 30, 1994  
AND  
INDEPENDENT AUDITOR'S REPORT

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**TOWN OF WILLIAMSBURG, MASSACHUSETTS**  
**COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUP**  
**JUNE 30, 1994**

	<u>Governmental Fund Types</u>			<u>Proprietary Fund Type Enterprise</u>	<u>Fiduciary Fund Type Trust And Agency</u>	<u>Account Group General Long-Term Obligations</u>	<u>Total (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Project</u>				
<b>ASSETS</b>							
Cash and equivalents	\$ 727,206	\$ 23,414	\$ 1,686,318	\$ 179,537	\$ 84,241	\$	\$ 2,700,716
Investments					735,091		735,091
Receivables - Property and excise taxes - net	111,220						111,220
Receivables - Departmental and other	2,014			83,929			85,943
Due from federal and state governments		35,818					35,818
Special assessments receivable	66,131		220,866				66,131
Loans receivable							220,866
Amount to be provided for re- tirement of long-term debt							
Total assets	<u>\$ 906,571</u>	<u>\$ 59,232</u>	<u>\$ 1,907,184</u>	<u>\$ 263,466</u>	<u>\$ 819,332</u>	<u>2,609,500</u> <u>\$ 2,609,500</u>	<u>2,609,500</u> <u>\$ 6,565,285</u>
<b>LIABILITIES</b>							
Notes payable - temporary loans	\$	\$	\$ 1,400,000	\$	\$	\$	\$ 1,400,000
Warrants payable and accruals	145,457	11,613	469,860	30,105	1,150		658,185
Withholdings and other liabilities					19,229		19,229
Deferred revenue	160,810						160,810
General obligation debt payable							
Total liabilities	<u>306,267</u>	<u>11,613</u>	<u>1,869,860</u>	<u>30,105</u>	<u>20,379</u>	<u>2,609,500</u> <u>2,609,500</u>	<u>2,609,500</u> <u>4,847,724</u>
<b>FUND BALANCES</b>	<u>600,304</u>	<u>47,619</u>	<u>37,324</u>	<u>233,361</u>	<u>798,953</u>	<u>-</u>	<u>1,717,561</u>
Total liabilities and fund balances	<u>\$ 906,571</u>	<u>\$ 59,232</u>	<u>\$ 1,907,184</u>	<u>\$ 263,466</u>	<u>\$ 819,332</u>	<u>\$ 2,609,500</u>	<u>\$ 6,565,285</u>

The accompanying notes are an integral part of the financial statements.

**TOWN OF WILLIAMSBURG, MASSACHUSETTS**  
**COMBINED STATEMENT OF REVENUE AND EXPENDITURES -**  
**GOVERNMENTAL AND FIDUCIARY FUND TYPES**  
**YEAR ENDED JUNE 30, 1994**

REVENUE	Governmental Fund Types		Fiduciary Fund Type	Total (Memorandum Only)
	General	Special Revenue	Trust Funds	
Property taxes, net of provision for abatements & exemptions of \$40,493	\$ 1,782,356	\$	\$	\$ 1,782,356
Motor vehicle and other excise taxes	129,126			129,126
Intergovernmental aid	526,408	125,997		869,405
Interest on investments and taxes	37,289	20	54,074	105,152
Departmental fees and miscellaneous	127,462	122,989	2,246	252,697
Total revenue	<u>2,602,641</u>	<u>249,006</u>	<u>56,320</u>	<u>3,138,736</u>
<b>EXPENDITURES</b>				
General government	371,803	660	4,530	376,993
Public safety	114,672	48,882		163,554
Education	1,587,495	95,067	4,346	1,686,908
Public works	188,386	77,029		265,415
Health and sanitation	112,003			112,003
Human services	8,233	12,097	2,717	23,047
Culture and recreation	17,695	9,153	163	27,011
Capital projects outlay				2,460,097
Debt service:				
Principal retirement (Town debt only)	76,800			76,800
Interest (including temporary loans)	23,776			71,434
Total expenditures	<u>2,500,863</u>	<u>242,888</u>	<u>11,756</u>	<u>5,263,262</u>
<b>EXCESS (DEFICIENCY) of total revenue over total expenditures</b>	101,778	6,118	44,564	(2,124,526)
<b>OTHER FINANCING SOURCES (USES)</b>				
Issue of serial debt				
Operating transfers in	11,960			2,047,500
Operating transfers out		(300)	(11,660)	11,960
Transfers from enterprise	4,616			(11,960)
<b>EXCESS (DEFICIENCY) of total revenue and other financing sources over total expenditures and other uses</b>	<u>\$ 118,354</u>	<u>\$ 5,818</u>	<u>\$ 32,904</u>	<u>\$ (24,752)</u>

The accompanying notes are an integral part of the financial statements.



TOWN OF WILLIAMSBURG, MASSACHUSETTS

STATEMENT OF REVENUE AND EXPENSES

PROPRIETARY FUND TYPE - ENTERPRISE

YEAR ENDED JUNE 30, 1994

	<u>WATER</u>	<u>SEWER</u>	<u>TOTAL</u>
<u>REVENUE</u>			
Usage fees	<u>\$ 171,901</u>	<u>\$ 50,542</u>	<u>\$ 222,443</u>
<u>EXPENSES</u>			
Operations and maintenance	<u>51,910</u>	<u>30,611</u>	<u>82,521</u>
<u>NET OPERATING INCOME</u>	<u>119,991</u>	<u>19,931</u>	<u>139,922</u>
<u>NON-OPERATING REVENUE</u>			
<u>(EXPENSES) AND OTHER</u>			
<u>FINANCING SOURCES (USES)</u>			
Interest income	3,937	817	4,754
Transfers to General Fund	(2,508)	(2,108)	(4,616)
Transfers to Capital Projects Fund	<u>(47,658)</u>	<u>-</u>	<u>(47,658)</u>
<u>NET INCOME AND OTHER</u>			
<u>FINANCING (USES)</u>	<u>\$ 73,762</u>	<u>\$ 18,640</u>	<u>\$ 92,402</u>

The accompanying notes are an integral part of the financial statements.



TOWN OF WILLIAMSBURG, MASSACHUSETTS

COMBINED STATEMENT OF CHANGES IN FUND BALANCES - ALL FUND TYPES

YEAR ENDED JUNE 30, 1994

	<u>Governmental Fund Types</u>			<u>Proprietary</u>	<u>Fiduciary</u>	<u>Total</u>
	<u>General</u>	<u>Special</u>	<u>Capital</u>	<u>Fund Type</u>	<u>Trust Funds</u>	<u>(Memorandum</u>
		<u>Revenue</u>	<u>Project</u>	<u>Enterprise</u>		<u>Only)</u>
<u>EXCESS (DEFICIENCY) of total revenues</u> and other financing sources over total expenditures and other uses	\$ 118,354	\$ 5,818	\$ (181,828)	\$	\$ 32,904	\$ (24,752)
<u>NET INCOME AND OTHER FINANCING</u> <u>SOURCES (USES)</u>						
Fund balances, beginning of year	481,950	41,801	219,152	92,402	766,049	92,402
<u>FUND BALANCES, END OF YEAR</u>	<u>\$ 600,304</u>	<u>\$ 47,619</u>	<u>\$ 37,324</u>	<u>\$ 233,361</u>	<u>\$ 798,953</u>	<u>\$ 1,717,561</u>
<u>COMPONENTS OF FUND BALANCES - END OF YEAR</u>						
Reserved for capital outlay (deficit)		\$	\$ (359,203)	\$	\$	\$ (359,203)
Reserved for special purposes		55,098	396,527		312,552	764,177
Reserved for endowment					367,784	367,784
Reserved for encumbrances - (continuing appropriations)	27,866					27,866
Unreserved:						
Retained earnings				233,361		233,361
Undesignated	572,438	(7,479)			118,617	683,576
<u>Totals</u>	<u>\$ 600,304</u>	<u>\$ 47,619</u>	<u>\$ 37,324</u>	<u>\$ 233,361</u>	<u>\$ 798,953</u>	<u>\$ 1,717,561</u>

The accompanying notes are an integral part of the financial statements.

TOWN OF WILLIAMSBURG, MASSACHUSETTS

STATEMENT OF CASH FLOWS

PROPRIETARY FUND TYPE - ENTERPRISE

YEAR ENDED JUNE 30, 1994

CASH FLOW FROM OPERATING AND OTHER ACTIVITIES

Net income and other financing (uses)	\$ 92,402
Changes in current assets and liabilities -	
Increase (decrease) in cash:	
Receivables - Departmental	(43,925)
Warrants payable and accruals and other liabilities	<u>28,220</u>

NET CASH PROVIDED BY OPERATING AND OTHER ACTIVITIES 76,697

Cash balance, beginning of year 102,840

CASH BALANCE, END OF YEAR \$ 179,537

The accompanying notes are an integral part of the financial statements.

TOWN OF WILLIAMSBURG, MASSACHUSETTS

STATEMENT OF REVENUE AND EXPENDITURES

BUDGETARY BASIS (NON GAAP) AND ACTUAL - GENERAL FUND

YEAR ENDED JUNE 30, 1994

	<u>General Fund</u>		<u>Variance -</u>
	<u>Budget</u>	<u>Actual</u>	<u>Favorable</u>
<u>REVENUE</u>			<u>(Unfavorable)</u>
Property taxes, net	\$ 1,769,856	\$ 1,782,356	\$ 12,500
Motor vehicle and other excise taxes	128,745	129,126	381
Intergovernmental aid	522,965	526,408	3,443
Interest on investments and taxes	46,700	37,289	(9,411)
Departmental fees and miscellaneous	89,484	127,462	37,978
Total revenue	<u>2,557,750</u>	<u>2,602,641</u>	<u>44,891</u>
 <u>EXPENDITURES</u>			
General government	451,840	371,803	80,037
Public safety	115,895	114,672	1,223
Education	1,596,087	1,587,495	8,592
Public works	190,753	188,386	2,367
Health and sanitation	122,168	112,003	10,165
Human services	8,300	8,233	67
Culture and recreation	22,393	17,695	4,698
Debt service:			
Principal retirement (Town debt only)	76,800	76,800	-
Interest (including temporary loans)	36,502	23,776	12,726
Total expenditures	<u>2,620,738</u>	<u>2,500,863</u>	<u>119,875</u>
 <u>EXCESS (DEFICIENCY) of total</u> revenue over total expenditures	(62,988)	101,778	164,766
 <u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	11,960	11,960	-
Transfers from enterprise	<u>4,616</u>	<u>4,616</u>	<u>-</u>
 <u>EXCESS (DEFICIENCY) of total</u> revenue and other financing sources over total expenditures and other uses	<u>\$ (46,412)</u>	<u>\$ 118,354</u>	<u>\$ 164,766</u>

The accompanying notes are an integral part of the financial statements.

TOWN OF WILLIAMSBURG, MASSACHUSETTS

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 1994

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

ENTITY

The accounting policies of the Town of Williamsburg conform to generally accepted accounting principles applicable to governmental units except as indicated hereinafter. The following is a summary of significant accounting policies:

REPORTING ENTITY

The Town of Williamsburg is a political subdivision of the Commonwealth of Massachusetts, located in Hampshire County. The Town was incorporated in 1771. The Town provides general governmental services to its residents, including public safety, education, public works, health and sanitation and social services.

The accompanying financial statements include the funds and account groups required to account for those financial activities which are related to the Town and are controlled or dependent upon the Board of Selectmen or Town Meeting vote. Control or dependence upon the Town was determined based upon oversight responsibility, accountability, scope of service and special financing relationships.

BASIS OF PRESENTATION

The financial resources and operations of the Town are organized on the basis of funds and account groups. The funds are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations and restrictions. The various categories of funds and account groups are as follows.

Governmental Funds

General Fund

The general fund is the principal fund of the Town which accounts for all financial transactions not included in other specific funds. This fund is primarily used to focus on the general activities of the municipality consisting of general government, public safety, public works, education, and other enterprises.



TOWN OF WILLIAMSBURG, MASSACHUSETTS

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 1994

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

BASIS OF PRESENTATION (Continued)

Governmental Funds (Continued)

General Fund (Continued)

Generally accepted accounting principles formulate the use of proprietary funds to account for facilities and services when these items are predominately self-supporting such as water and sewer operations.

Special Revenue

The special revenue funds are used to account for other earmarked revenue sources including aid to highway and other grants which are legally restricted to expenditure for specific purposes. Transfers are made from the special revenue funds to the general fund, when authorized, if such funds are used as financing for routine operating expenses. Included in the special revenue funds are amounts which will be expended in the future in fulfilling the utilization of such funds.

Capital Project

These funds account for major capital improvements which are financed from the Town's general obligation bond issues or through other special sources. Interim financing on projects is often obtained through the issuance of temporary notes. When the projects are completed, the temporary notes are redeemed from the proceeds of general obligation bonds or from other sources.

The capital projects fund also includes a capital development loan fund. Loans are made to local businesses and are secured by assets relating to those endeavors. Such loans are payable to the Town, with interest, over various future intervals.



TOWN OF WILLIAMSBURG, MASSACHUSETTS

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 1994

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

BASIS OF PRESENTATION (Continued)

Proprietary Funds

Enterprise Funds

The enterprise fund consists of water and sewer operations which are partially financed by user fees and include some costs associated with these activities. Depreciation has not been recognized and certain administrative costs, including pension expenses, have not been allocated to the enterprise fund operations.

Fiduciary Funds

**Trust and Agency** - these funds are used to account for the financing activity relating to assets held by the Town in a trustee capacity or as an agent for other entities. These funds include the expendable and nonexpendable trust funds.

Account Group

**General Long-Term Obligations** - this group of accounts is established to account for all long-term debt except where such debt is accounted for in other funds. The account group does not consist of separate accounting entities ("funds") and is concerned only with the measurement of financial position. Details are not presented for revenue, expenses or fund balances.

Total Columns

Total columns are captioned (memorandum only) to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations or changes in financial position in conformity with generally accepted accounting principles. Such data is not comparable to a consolidation and interfund eliminations have not been made in the aggregation of this data.

TOWN OF WILLIAMSBURG, MASSACHUSETTS

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 1994

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements, regardless of the measurement focus applied.

All governmental funds and proprietary funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Property and excise tax levies are recorded as revenue when collected, including a 60-day period subsequent to the fiscal year end. Taxes not collected within that time period are classified as deferred revenue. A provision for estimated abatements and exemptions is provided for in the property tax levy. Other major revenues that are determined to be susceptible of accrual are charges for services, grants-in-aid, and interest income.

Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. Exceptions include interest on long-term debt and sick pay, both items recognized when due.

Trust funds are accounted for using the accrual basis of accounting.

Inventories of Supplies

These items are considered to be expenditures at the time of purchase.

Fixed Assets

These expenditures are not capitalized when items are acquired and such amounts are accounted for as expenses in the years payments are made. Generally accepted accounting principles require that fixed assets be capitalized and accounted for in a separate group of accounts and in the enterprise fund.

TOWN OF WILLIAMSBURG, MASSACHUSETTS

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 1994

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

BASIS OF ACCOUNTING (Continued)

Property Taxes

The property taxes are an enforceable lien on property. Taxes are levied for the fiscal year and generally payable in two installments on November 1 and May 1. Exceptions apply to the due dates for tax payments if levies are not timely assessed. State law limits the amount of property tax assessments to 2.5 percent of the full and fair value of the property, subject to local override provisions.

Deferred Revenue

These items consist of property taxes, assessments, grants, and fees for which revenue recognition criteria have not been met. Such amounts are deemed to be measurable but not available.

Pension Plans

**Teachers Retirement Board** - The plan is a contributory defined benefit plan covering certain administrative, professional employees and teachers of the Town who are deemed eligible by the retirement board. All pension benefits and expenses paid by the Teachers Retirement Board are funded by the Commonwealth of Massachusetts.

**County Retirement Board** - The plan is a contributory defined benefit plan for all county employees and employees of participating towns and districts except those employees who are covered by the Teachers Retirement Board.

The Town is a member of the Massachusetts Contributory Retirement System and is governed by M.G.L. c. 32 of the Massachusetts General Laws. Membership in the plan is mandatory immediately upon the commencement of employment for all permanent, full-time employees, other than those employees who are part of the Teachers Retirement Board.

Massachusetts Contributory Retirement System benefits are uniform from system to system. The System provides for retirement allowance benefits up to a maximum of 80 percent of a member's highest three-year average annual rate of regular compensation.



TOWN OF WILLIAMSBURG, MASSACHUSETTS

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 1994

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

BASIS OF ACCOUNTING (Continued)

Pension Plans (Continued)

Benefit payments are based upon a member's age, length of creditable service, level of compensation, and group classification. Members joining the retirement system after January 1, 1979 are subject to a cap of \$30,000 on the level of compensation upon which their benefit is calculated. The Town has waived the cap on compensation.

Members become vested after ten years of creditable service. A superannuation retirement allowance may be received upon the completion of twenty years of service or upon reaching the age of 55 with ten years of service. Normal retirement for most employees occurs at age 65.

A retirement allowance consists of two parts: an annuity and a pension. A member's accumulated total deductions and a portion of the interest they generate constitute the annuity. The differential between the total retirement benefit and the annuity is the pension. The average retirement benefit is approximately 80 to 85 percent pension and 15 to 20 percent annuity.

Active members contribute either 5, 7 or 8 percent of their gross regular compensation. The percentage rate is keyed to the date upon which an employee's membership commences. These deductions are deposited in the Annuity Savings Fund and earn interest at a rate determined by PERA's Actuary. When a member's retirement becomes effective, his/her deductions and related interest are transferred to the Annuity Reserve Fund. Any cost-of-living adjustment granted since 1981 and any increase in other benefits imposed by state law after that year is borne by the state.

The pension portion of any retirement benefit is paid from the Pension Fund of the System. The governmental unit employing the member must annually appropriate and contribute the amount of current year pension payments as determined by PERA's actuary, on an actuarially funded basis.

TOWN OF WILLIAMSBURG, MASSACHUSETTS

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 1994

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

BASIS OF ACCOUNTING (Continued)

Pension Plans (Continued)

Administrative expenses are appropriated from the governmental entities whose employees are members of the system.

Members who become permanently and totally disabled for further duty may be eligible to receive a disability retirement allowance. The amount of benefits to be received in such cases is dependent upon several factors; including whether or not the disability is work related, the member's age, years of creditable service, level of compensation, veterans' status, and group classification.

Employees who resign from state service and who are not eligible to receive a retirement allowance or are under the age of 55 are entitled to request a refund of their accumulated total deductions. In addition, depending upon the number of years of creditable service, such employees are entitled to receive either zero percent, 50 percent, or 100 percent of the regular interest which has accrued upon those deductions.

Survivor benefits are extended to eligible beneficiaries of members whose death occurs prior to or following retirement.

Compensated Absences

The Town grants to employees sick and vacation leave in varying amounts in accordance with various individual union contracts. Sick leave can be accumulated up to 185 days but is not vested and is recognized when expended.

BUDGETS AND BUDGETARY ACCOUNTING

The operating budget for the fiscal year is established as appropriations at an open town meeting process. Available revenues, including property taxes, are used in the tax recapitulations as a means of financing appropriations.



TOWN OF WILLIAMSBURG, MASSACHUSETTS

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 1994

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

BUDGETS AND BUDGETARY ACCOUNTING (Continued)

Formal budgetary integration is employed as a management control device during the year for the General Fund and Enterprise Fund. Special revenue funds used for routine expenditures are reflected as transfers to the General Fund since the expenditures of such funds have been included in the operating budget. Control over other certain activities and capital projects is maintained on the basis of their applicable fiscal periods or other limitations. Legal regulations provide for expenditures in excess of budgeted appropriations under certain exceptions.

Encumbrances of unexpended budgetary balances at year-end (continuing appropriations) do not constitute liabilities and, therefore, are presented in the financial statements as a reservation of fund balance.

Budgeted amounts for the General Fund are as originally adopted or as amended by Town vote excluding continuing appropriations at year end.

A reconciliation of the revenue and expenditures as reported under generally accepted accounting principles (GAAP) and the budgetary system is as follows if adjustments have been made in reporting results from operations for the general fund.

	<u>Revenue</u>
GAAP Basis - Total Revenues	\$ 2,602,641
Modified Accrual Adjustment	
June 30, 1994	(17,355)
June 30, 1993	<u>81,009</u>
Budgetary Basis - Total Revenues	<u>\$ 2,666,295</u>

NOTE B - DEPOSITS AND INVESTMENTS

The Town maintains cash accounts that are available for use by all funds.

TOWN OF WILLIAMSBURG, MASSACHUSETTS

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 1994

NOTE B - DEPOSITS AND INVESTMENTS

State statutes place certain limitations on the nature of deposits and investments available to the Town. Deposits (including demand deposits and certificates of deposit) in any one financial institution may not exceed certain levels without collateralization by the financial institutions involved. Investments can also be made in securities issued by or unconditionally guaranteed by the U.S. Government or Agencies that have a maturity of less than one year from the date of purchase, repurchase agreements guaranteed by such securities with maturity dates of no more than 90 days from the date of purchase and units in the Massachusetts Municipal Depository Trust.

Deposits

The carrying amount of the Town's deposits are separately displayed on the balance sheet as "cash and equivalents." The carrying amount represents reconciled book balances.

	<u>June 30, 1994</u>	
	<u>Carrying Amount</u>	<u>Bank Balance</u>
Insured (FDIC)	\$ 482,595	\$ 518,480
Insured (DIFM)	551,367	605,293
Uninsured:		
Uncollateralized	<u>1,666,754</u>	<u>1,719,084</u>
Total deposits	<u>\$2,700,716</u>	<u>\$2,842,857</u>

TOWN OF WILLIAMSBURG, MASSACHUSETTS

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 1994

NOTE B - DEPOSITS AND INVESTMENTS

Investments

The Town's investments are stated at cost plus accrued interest.

	<u>June 30, 1994</u>	
	<u>Carrying Amount</u>	<u>Market Value</u>
Managed cash and money market deposits	\$ 86,075	\$ 86,075
Corporate equities	505,154	552,751
Mutual funds and unit investment trusts	2,500	2,500
Corporate and government securities	<u>141,362</u>	<u>141,722</u>
* Total investments	<u>\$735,091</u>	<u>\$783,048</u>

\* Investments held by dealer, but subject to SIPC  
and other insurance.

NOTE C - RECEIVABLES - PROPERTY AND EXCISE TAXES - NET

Property taxes consisted of the following at June 30, 1994:

Real Estate

Current Year	\$ 82,284	
Prior Years	<u>31,528</u>	\$113,812

Personal Property

Current Year	955	
Prior Years	<u>1,979</u>	<u>2,934</u>
Total property taxes		116,746
Less Allowance for Abatements and Exemptions		<u>(49,508)</u>

Net Property Taxes 67,238

Motor Vehicle Excise

Current Year	9,490	
Prior Years	<u>9,117</u>	18,607

Tax Liens and possessions 25,375

Total receivables \$111,220

TOWN OF WILLIAMSBURG, MASSACHUSETTS

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 1994

NOTE D - SPECIAL ASSESSMENTS RECEIVABLE

Special assessments have been levied to some of the Town's property owners for sewer improvements to partially recover some of the related construction costs. These special charges are billed at various future intervals and overdue assessments become a lien on the property.

NOTE E - NOTES PAYABLE - TEMPORARY LOANS

The temporary loans consist of borrowings for various purposes and is comprised of the following debt:

<u>Description</u>	<u>Due Date</u>	<u>Interest Rate</u>	<u>Balance June 30, 1994</u>
Capital projects fund - Water	08/15/94	3.3%	<u>\$ 1,400,000</u>

NOTE F - GENERAL OBLIGATION DEBT PAYABLE

The following is a summary of general obligation bond transactions for the year ended June 30, 1994:

<u>Description</u> <u>Interest Rate</u>	<u>Final Payment Date</u>	<u>Long-Term Debt 06/30/93</u>	<u>Issues</u>	<u>Payments</u>	<u>Long-Term Debt 06/30/94</u>
<u>School and Sewer (Refunding Loans)</u> (Various)	03/03/95	\$ 638,800	\$	\$ 76,800	\$ 562,000
<u>Water (5.0%)</u>	06/14/2014		<u>2,047,500</u>		<u>2,047,500</u>
<u>TOTAL DEBT</u>		<u>\$ 638,800</u>	<u>\$2,047,500</u>	<u>\$ 76,800</u>	<u>\$ 2,609,500</u>

The annual requirements to amortize the outstanding long-term debt as of June 30, 1994, including interest, are as follows:

<u>Years Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Due</u>
1995	\$ 664,375	\$ 118,697	\$ 783,072
1996	102,375	97,256	199,631
1997	102,375	92,137	194,512
1998	102,375	87,019	189,394
1999	102,375	81,900	184,275
Later Years	<u>1,535,625</u>	<u>614,250</u>	<u>2,149,875</u>
<u>Totals</u>	<u>\$ 2,609,500</u>	<u>\$1,091,259</u>	<u>\$ 3,700,759</u>



TOWN OF WILLIAMSBURG, MASSACHUSETTS

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 1994

NOTE G - OVERLAPPING DEBT

The Town is a member of the Hampshire Regional School District and is indirectly responsible for its proportionate share of the debt incurred by the school district at June 30, 1994 as follows:

School Construction Loans

Total outstanding debt	<u>\$299,520</u>
Williamsburg share	<u>\$ 56,275</u>

In addition to the overlapping debt of the school district, the Town is indirectly responsible for its proportionate share of debt incurred by the County of Hampshire, Massachusetts. There was no outstanding overlapping debt for the County as of June 30, 1994.

NOTE H - PENSION PLAN

The total payments for pension plan costs by the Town for fiscal 1994 was \$46,211 determined on an actuarially funded method.

The "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due and make comparisons among the PERS and employers. The System has historically made separate measurements of assets and pension benefits obligations for individual employers.

According to the last available actuarial study of the Town's portion of the plan on January 1, 1994, the accumulated plan benefits and net assets were:

**Pension benefit obligation:**

Retired and inactive members and current employees	\$ 1,014,700
Net assets available for benefits, at market value	<u>491,000</u>
Unfunded pension benefit obligation	<u>\$ 523,700</u>
Number of member participants	144



TOWN OF WILLIAMSBURG, MASSACHUSETTS

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 1994

NOTE I - POST-RETIREMENTS

The Town provides primary medical insurance for all retirees which consists of basic medical or supplementary "Medex" benefits. The annual cost of these benefits covering an average of 14 persons is approximately \$17,300 and all costs are appropriated and expensed in the fiscal year incurred.

### SUPPLEMENTAL INFORMATION

Our audit was made for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying supplemental information is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects only when considered in conjunction with the basic financial statements taken as a whole.

TOWN OF WILLIAMSBURG, MASSACHUSETTS

RECONCILIATION OF TREASURER'S CASH AND EQUIVALENTS

YEAR ENDED JUNE 30, 1994

<u>TREASURER'S BALANCE, JULY 1, 1993</u>	\$ 1,684,259
Cash receipts	9,985,008
Cash disbursements	<u>(8,968,551)</u>
<u>TREASURER'S CASH BALANCE, JUNE 30, 1994</u>	<u>\$ 2,700,716</u>

COMPOSITION OF BALANCE ON JUNE 30, 1994

Baybank - NOW	\$ (6,082)
Easthampton Savings Bank - NOW	45,094
Fleet Bank - Checking	74,403
Fleet Bank - Money Market	137,588
Florence Savings Bank - NOW	582
Florence Savings Bank - Money Market	79,956
Shawmut Bank - Money Market	63,045
State Street Bank - Checking	1,374,427
State Street Bank - Money Market	280,336
United Savings Bank - NOW	252,231
United Savings Bank - Money Market	<u>399,136</u>
<u>Total</u>	<u>\$ 2,700,716</u>

BALANCE SHEET PRESENTATION

General Fund - Cash and equivalents	\$ 727,206
Special Revenue Fund - Cash and equivalents	23,414
Capital Project Fund - Cash and equivalents	1,686,318
Enterprise Fund - Cash and equivalents	179,537
Trust and Agency Fund - Cash and equivalents	<u>84,241</u>
<u>Total</u>	<u>\$ 2,700,716</u>

TOWN OF WILLIAMSBURG, MASSACHUSETTS

SCHEDULE OF TAXES RECEIVABLE

YEAR ENDED JUNE 30, 1994

	Uncollected July 1, 1993	Commitments	Abatements & Adjustments	(Less) Transfers to Tax Title	Collections	Uncollected June 30, 1994
<u>REAL ESTATE</u>						
1995	\$	\$	\$	\$	\$	\$
1994	(3,915)	1,780,596	(22,825)	(6,128)	(3,500)	(3,500)
1993	124,479		(3,690)	(4,247)	(1,661,944)	85,784
1992	36,110		(926)	(2,647)	(97,699)	18,843
1991 and prior	12,862			(1,123)	(23,893)	8,644
	<u>\$ 169,536</u>	<u>\$ 1,780,596</u>	<u>\$ (27,441)</u>	<u>\$ (14,145)</u>	<u>\$ (1,794,734)</u>	<u>\$ 4,041</u>
						<u>\$ 113,812</u>
<u>PERSONAL PROPERTY</u>						
1994	\$	\$	\$	\$	\$	\$
1993	4,729	29,820	(117)	(28,748)	(955)	955
1992	4,723		(3,344)	(510)	875	875
1991 and prior	659			(4,080)	643	643
	<u>\$ 10,111</u>	<u>\$ 29,820</u>	<u>\$ (3,461)</u>	<u>\$ (198)</u>	<u>\$ (33,536)</u>	<u>\$ 461</u>
						<u>\$ 2,934</u>
<u>MOTOR VEHICLE EXCISE</u>						
1994	\$	\$	\$	\$	\$	\$
1993	19,143	107,310	(2,855)	(94,965)	9,490	9,490
1992	1,787	23,933	(2,027)	(39,549)	1,500	1,500
1991	1,682	462	(58)	(1,270)	921	921
1990 and prior	5,798			(391)	1,291	1,291
	<u>\$ 28,410</u>	<u>\$ 131,705</u>	<u>\$ (4,940)</u>	<u>\$ (393)</u>	<u>\$ (136,568)</u>	<u>\$ 5,405</u>
						<u>\$ 18,607</u>
<u>OTHER EXCISE - 1994</u>	\$ -	\$ 1,440	\$ -	\$ -	\$ (1,440)	\$ -



Hirbour & Haynes, P.C.

Accountants, Auditors and Financial Consultants

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Telephone (508) 752-3337 FAX (508) 752-3348

Daniel B. Haynes, C.P.A.  
John F. Hirbour, P.A.

INDEPENDENT AUDITOR'S REPORT

ON SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

March 13, 1995

Board of Selectmen  
Town of Williamsburg  
Williamsburg, Massachusetts

We have audited the general purpose financial statements of the Town of Williamsburg for the year ended June 30, 1994 and have issued our report thereon dated March 13, 1995. These general purpose financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements of the Town of Williamsburg taken as a whole. The accompanying schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements, and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

*Hirbour & Haynes, P.C.*



TOWN OF WILLIAMSBURG, MASSACHUSETTS

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

YEAR ENDED JUNE 30, 1994

<u>Federal Grantor - Pass through Grantor - Program Title</u>	<u>Federal CFDA Number</u>	<u>Award Amount</u>	<u>During the Fiscal Year 07/01/93 to 06/30/94</u>
			<u>Receipts</u> <u>Expenditures</u>
* U.S. Department of Agriculture - Passed through Massachusetts Department of Education - (Farmers Home Administration): Water and Waste Disposal Systems for Rural Communities Loan	10.418	\$2,047,500	\$2,047,500
Grant	10.418	1,682,000	217,000
Conditional Loan	10.418	115,000	-
			<u>2,264,500</u>
			<u>2,421,660</u>
** U. S. Department of Agriculture - Passed through Massachusetts Department of Education - Nutrition Education	10.555	8,543	<u>8,542</u>
			<u>8,542</u>
** U. S. Department of Education - Passed through Massachusetts Department of Education - SPED Early Childhood - CII - 1994 Chapter I Distribution - 1993 Chapter I Distribution - 1994	84.173	\$ 1,450	\$ 1,450
	84.010	11,950	675
	84.010	10,360	<u>8,381</u>
			<u>10,368</u>
			<u>10,506</u>
<b>TOTAL FEDERAL FINANCIAL ASSISTANCE</b>			<u>\$2,283,410</u>
			<u>\$2,440,708</u>

\* Financial activities are accounted for within the capital projects fund.  
 \*\* Financial activities are accounted for within the special revenue funds.



